Date of Approval: 11/20/2024 Questionnaire Number: 1482

# **Basic Information/Executive Summary**

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

**Automated Underreporter** 

Acronym:

**AUR** 

**Business Unit** 

Small Business and Self Employed

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.

The Automated Underreporter (AUR) System has automated the Underreporter Program. An under reporter is a taxpayer case where the income information associated with a tax return is less than what is reported by third parties (e.g. banks and employers). AUR comprises two separate modules AUR and Information Returns Document Matching - Case Inventory Selection and Analytics (IRDMCISA). AUR reduces the number of computational errors through on-line tax calculation, provides on-line access to case information, eliminates manual sorts and most paper handling, provides on-line training, and on-line quality control and review. An initial data match between individual 1040 tax returns and Information Returns is performed in Information Return Processing (IRP). After this match, potential AUR cases are loaded onto the system and tax examiners then examine the 1040 with the third party (i.e. payers,

employers) data to determine if the income in question has been reported by the taxpayer (on another line/form of the return,) or if the absence is otherwise explained. The tax examiners then decide either to close the case, or to send a letter to the taxpayer asking why the reported income was not included on the 1040. Depending on the taxpayer's response, additional actions are taken on a case, which include assessments, closure and follow-up.

# **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).

AUR uses FTI data to generate correspondence to Taxpayers regarding adjustments to their IMF tax returns. The data is tracked while the case is opened then used to generate needed assessments to the taxpayer account. After the case is closed the data is stored for historical research and potential reconsideration of any assessment that was generated. Taxpayer and employer/payer information are submitted to the IRS via electronic and paper formats for the current year and pertinent taxpayer information from the two previous years. The under-reporter information is collected by the IRS and compiled into the AUR databases. AUR sends and/or receives data from Notice Delivery System (NDS), formally Correspondence Production Service (CPS), Tax Return Data Base (TRDB), and Modernized e-File (MeF).

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

Address

Adoption Taxpayer Identification Number

Centralized Authorization File (CAF)

**Employment Information** 

Federal Tax Information (FTI)

Individual Taxpayer Identification Number (ITIN)

Internet Protocol Address (IP Address)

Name

Other

Social Security Number (including masked or last four digits)

Standard Employee Identifier (SEID)

Tax ID Number

Please explain the other type(s) of PII that this project uses. Identity Protection Personal Identification Number (IP PIN)

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).

Information by CI for certain money laundering cases - 18 USC

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

# **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)?

  Application
- 1.35 Is there a data dictionary for this system? Yes
- 1.36 Explain in detail how PII and SBU data flow into, through and out of this system. AUR exchanges taxpayer data with IRS Master File and other databases like IDRS. This includes entity data (name, address, etc.), return data (F1040, etc.), and information return data (F1099, etc.) AUR receives text files through Enterprise File Transfer Utility (EFTU) that we load into our database, and we send data out to other systems using Enterprise File Transfer Utility (EFTU), and we also mail correspondence out to the taxpayer.
- 1.4 Is this a new system?
- 1.5 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this system? Yes
- 1.6 What is the PCLIA number? 6736
- 1.7 What are the changes and why? Adding new PII

1.8 If the system is on the As-Built-Architecture, what is the ABA ID of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID for each application covered separated by a comma.

ABA ID: 210093

- 1.9 What OneSDLC State is the system in (Allocation, Readiness, Execution)? Execution
- 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".

  Exempt
- 2.2 Please provide the full name of and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.

Sustaining Operations Executive Steering Committee (SO ESC)

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

After receiving a notice, taxpayers can contact IRS and explain they have no knowledge of the income reported and an attempt will be made to contact the payer for additional information. Also, if payers notify IRS of any bad data, or Tax Examiners spot a trend and identify potential "payer/agent" data the Payer/Agent coordinator will contact payers if necessary to determine if data is inaccurate and notify Tax Examiners. Due Process is provided pursuant to Title 5 USC.

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?

4.5 Identify the roles and their access level to the PII data. For contractors, indicate whether their background investigation is complete or not.

Users Read and Write

Managers Read and Write

**Developers Read-Only** 

Contractor Users Read and Write Moderate (Background Invest. Level)

Contractor Managers Read-Only Moderate (Background Invest. 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".

Under 5,000

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 1,000,000

4.54 If records are attributable to a category not mentioned above in 4.51 through 4.53, please identify the category and the number of corresponding records to the nearest 10,000. If none, enter "Not Applicable".

Not Applicable

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

The AUR system utilizes the standard IRS on-line access application to document approvals for access. UNAX training is also provided to inform users of the statutory rules governing and the IRS' policy on unauthorized access and inspection of records by IRS employees. IRS personnel can obtain access to IRDMCISA by completing and submitting a Business Entitlement Access Request System (BEARS) request. AUR user's position and need-to-know determines the type of access to the data. The manager, functional security coordinator, and the system administrator/security officer grant approval for system access. A user's access to the data terminates when it is no longer required. A management designee monitors system access and removes permissions when individuals no longer require access. Users are assigned to specific modules of the application and specific roles within the modules and accounts follow the principle of least privilege, providing the least amount of access to PII/SBU data to accomplish work role responsibilities.

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?

Yes

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.

Yes, F14675\_RAFT\_AUR-Weblogic\_JDK\_20240125\_OPEN, f14675--2023-02-00\_BOD\_KEV\_AUR\_Final, f14675--2023-02-00\_Seven\_Controls - 09052024, RAFT\_AUR-508\_Final\_OPEN

- 5.2 Does this system use or plan to use SBU data in a non-production environment? Yes
- 5.3 Please upload the Approved Email and one of the following SBU Data Use Forms, Questionnaire (F14664) or Request(F14665) or the approved Recertification (F14659). Select Yes to indicate that you will upload the Approval email and one of the SBU Data Use forms.

Yes

## **Interfaces**

### **Interface Type**

IRS Systems, file, or database

Agency Name

Automated Underreporter (AUR) TO Transcript Research System (TRS)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

IRS Systems, file, or database

Agency Name

Automated Underreporter (AUR) to Individual Master File Pre-Posting (IMFPREPOSTING)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

#### **Interface Type**

IRS Systems, file, or database

Agency Name

Automated Underreporter (AUR) to IDRS-CORRESPONDEX(CRX) (CADE 2 I/F ID 385.00)

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

Forms

Agency Name

1099-SA Distributions from a Health Savings Account, Archer

MSA, or Medicare Advantage MSA

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

Forms

Agency Name

Form 14027-B Identity Theft Case Referral

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 8288-A Statement of Withholding on Dispositions by

Foreign Persons of U.S. Real Property Interest

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

SCHEDULE B Interest and Ordinary Dividends

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Forms

Agency Name

1099-B Proceeds from Broker and Barter Exchange Transactions

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

Forms

Agency Name

Form 1310 Statement of Person Claiming Refund

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

**Forms** 

Agency Name

Form 8919 Uncollected Social Security and Medicare Tax on

Wages

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 6718 Gains and Losses from Section 1256

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

Forms

Agency Name

Form 4684 Casualties and Thefts

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Forms

Agency Name

Form 8862 Information to Claim Earned Income Credit After

Disallowance

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

Forms

Agency Name

Form 5564-A Notice of Deficiency - Waiver

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

Forms

Agency Name

Form 5329 Additional Taxes on Qualified Plans

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 4952 Investment Interest Expense Deduction

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

Forms

Agency Name

Form 8396 Mortgage Interest Credit

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Forms

Agency Name

Form 8814 Parents' Election to Report Child's Interest and

Dividends

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

Forms

Agency Name

Form 6251 Alternative Minimum Tax - Individuals

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

IRS Systems, file, or database

Agency Name

Automated Underreporter (AUR) to IDRS-Transcript Research System (TRS) (CADE 2 I/F ID 450.00)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

Forms

Agency Name

1099-C Cancellation of Debt

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 1041 U.S. Income Tax Return for Estates & Trusts

Incoming/Outgoing

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 4361 Application for Exemption from Self-Employment Tax

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

IRS Systems, file, or database

Agency Name

IDRS Sensitive SSN Processing (IDRSSSN)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

### **Interface Type**

**Forms** 

Agency Name

1040 US Individual Income Tax Return

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Schedule 6 Foreign Address and Third-Party Designee

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

1099-MISC Miscellaneous Income

Incoming/Outgoing

Secure File Transfer Protocol (SFTP)

## **Interface Type**

IRS Systems, file, or database

Agency Name

Automated Underreporter (AUR) TO Automated Underreporter Data Store (AUR DS)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

### **Interface Type**

IRS Systems, file, or database

Agency Name

Individual Return Transaction File (IRTF) TO Automated

Underreporter (AUR)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

Forms

Agency Name

Form 8903 Domestic Production Activities Deduction

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

SSA-1099 Social Security Benefit Statement

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Forms

Agency Name

1099-R Distributions from Pensions, Annuities, Retirement or

Profit-Sharing Plans, IRA's, Insurance

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

Forms

Agency Name

Form 1065 U.S. Return of Partnership Income

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

Forms

Agency Name

W-2 Wage and Tax Statement

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

SCHEDULE E Supplemental Income and Loss

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

IRS Systems, file, or database

Agency Name

Automated Underreporter (AUR) TO FedState CP2000 Extract (FSCP2000)

Incoming/Outgoing

Outgoing (Sending)

Electronic File Transfer Utility (EFTU)

## **Interface Type**

**Forms** 

Agency Name

Form 8853 Archer MSAs and Long-Term Care

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

IRS Systems, file, or database

Agency Name

Automated Underreporter (AUR) to IDRS-DLY (CADE 2 I/F ID 397.00)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

### **Interface Type**

Forms

Agency Name

SCHEDULE D Capital Gains and Losses

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

#### **Interface Type**

**Forms** 

Agency Name

SCHEDULE C-EZ Net Profit from Business (Sole Proprietorship)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

#### **Interface Type**

Forms

Agency Name

Form 1120 U.S. Corporation Income Tax Return

Incoming (Receiving)

Transfer Method

Amazon Web Services Platform (AWS)

## **Interface Type**

Forms

Agency Name

Form 8829 Expenses for Business Use of Your Home

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

Forms

Agency Name

Schedule R Credit for the Elderly or the Disabled

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 2106 Employee Business Expenses

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 1099-SB Seller's Investment in Life Insurance Contract

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Forms

Agency Name

1099-Q Payments from Qualified Education Programs (Under Secs. 529 and 530)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

IRS Systems, file, or database

Agency Name

Automated Underreporter (AUR) TO End of Day Processing (EOD)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

### **Interface Type**

IRS Systems, file, or database

Agency Name

RTF Return(s) Transaction File

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

9409 IRS/SSA Wage Worksheet

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

2441 Child and Dependent Care Expenses

Incoming/Outgoing

Secure File Transfer Protocol (SFTP)

## **Interface Type**

**Forms** 

Agency Name

1099-OID Original Issue Discount

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

SCHEDULE A - Itemized Deductions

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 14039 Identity Theft Affidavit

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

IRS Systems, file, or database

Agency Name

Automated Underreporter (AUR) TO Compliance Data Warehouse (CDW)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

### **Interface Type**

Forms

Agency Name

1099-K Merchant Card and Third-Party Network Payments

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

Forms

Agency Name

W-2G Certain Gambling Winnings

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 8889 Health Savings Accounts

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

966 Corporate Dissolution or Liquidation

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Schedule H Household Employment Taxes

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 8917 Tuition and Fees Deduction

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form SS-8 Determination of Worker Status for Purposes of

Federal Employment Taxes and Income Tax Wit

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

Forms

Agency Name

Form 872 Consent to Extend the Time to Assess

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 8606 Nondeductible IRAs

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

1099-S Proceeds from Real Estate Transactions

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Forms

Agency Name

1099-INT Interest Income

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

Forms

Agency Name

5498-ESA Coverdell ESA Contribution Information

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

**Forms** 

Agency Name

Form 4835 Farm Rental Income and Expenses

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 8815 Exclusion of Interest from Series EE

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

1065-K1 Partner's Share of Income, Deductions, Credits, etc.

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Forms

Agency Name

Form 5695 Residential Energy Credit

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

Forms

Agency Name

Form 5405 First-Time Homebuyer Credit

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

**Forms** 

Agency Name

Form 4029 Application for Exemption from Social Security and

Medicare Tax Processing

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

IRS Systems, file, or database

Agency Name

IDRS-Weekly TIF Update (WTU) to AUR (CADE 2 I/F ID

370.00)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

Forms

Agency Name

Schedule 4 Other Taxes

Incoming/Outgoing

Secure File Transfer Protocol (SFTP)

## **Interface Type**

**Forms** 

Agency Name

1120S-K1 Shareholder's Share of Income, Deductions, Credits, etc.

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 4562 Depreciation and Amortization

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

**Forms** 

Agency Name

Form 8839 Qualified Adoption Expenses

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 1120-S U.S. Income Tax Return for an S Corporation

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

1041-K1 Beneficiary's Share of Income, Deductions, Credits, etc.

Incoming/Outgoing

Secure File Transfer Protocol (SFTP)

## **Interface Type**

**Forms** 

Agency Name

1099-DIV Dividends and Distributions

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 843 Claim for Refund and Request for Abatement

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

**Forms** 

Agency Name

Form 2848 Power of Attorney and Declaration of Representative

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 8857 Request for Innocent Spouse Relief

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 872-A Special Consent to Extend the Time to Assess Tax

Incoming/Outgoing

Secure File Transfer Protocol (SFTP)

## **Interface Type**

IRS Systems, file, or database

Agency Name

Notice Delivery System (NDS) TO Automated Underreporter (AUR)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

Forms

Agency Name

Form 8880 Credit for Qualified Retirement Savings Contributions

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 14103 Identity Theft Assistance Request (ITAR)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

**Forms** 

Agency Name

SCHEDULE F Profit or Loss from Farming

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

#### **Interface Type**

Forms

Agency Name

1098-T Tuition Statement

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

8821 Form 8821 Tax Information Authorization

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 4972 Tax on Lump-Sum Distributions

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

1099-LTC Long-Term Care and Accelerated Death Benefits

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 8824 Like-Kind Exchanges

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

IRS Systems, file, or database

Agency Name

Information Returns Processing Underreporter (IRPUR) TO

Automated Underreporter (AUR)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

### **Interface Type**

IRS Systems, file, or database

Agency Name

Automated Underreporter (AUR) to IDRS-EOD (CADE 2 I/F ID

413.00)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

Forms

Agency Name

RRB-1099 Payments by Railroad Retirement Board

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 8582 Passive Activity Loss Limitations

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 1116 Foreign Tax Credit

Incoming/Outgoing

Secure File Transfer Protocol (SFTP)

## **Interface Type**

**Forms** 

Agency Name

Form 461 Limitation on Business Losses

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

IRS Systems, file, or database

Agency Name

Automated Underreporter (AUR) To Consolidated Annual Tax

Reporting System (CATRS)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

Forms

Agency Name

Form 6198 At-Risk Limitations

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

**Forms** 

Agency Name

Schedule 5 Other Payments and Refundable Credits

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 3800 General Business Credit

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

IRS Systems, file, or database

Agency Name

Automated Underreporter (AUR) TO Daily TIF Update (DLY)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

### **Interface Type**

Forms

Agency Name

1098 Mortgage Interest Statement

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

1040EZ Income Tax Return for Single and Joint Filers with No

Dependents

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

State Agencies

Agency Name

Automated Underreporter (AUR) TO IRP UR

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

IRS Systems, file, or database

Agency Name

Automated Underreporter (AUR) TO Notice Delivery System (NDS)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

### **Interface Type**

Forms

Agency Name

Schedule J Income Averaging for Farmers and Fishermen

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

IRS Systems, file, or database

Agency Name

IRDM Case Inventory Selection and Analytics Data Store (IRDMCISA DS) TO AUR

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

Forms

Agency Name

1099-G Certain Government Payments

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 8949 Sales and other Dispositions of Capital

Incoming/Outgoing

Secure File Transfer Protocol (SFTP)

## **Interface Type**

**Forms** 

Agency Name

Form 121412 Operations Assistance Request (OAR)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

5498 IRA Contribution Information

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

**Forms** 

Agency Name

Form 2859 Request for Quick or Prompt Assessment

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Schedule 8812 Child Tax Credit

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

5498-SA Health Savings Account, Archer MSA, or Medicare Advantage MSA Information

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

Forms

Agency Name

Form 2555-EZ Foreign Earned Income Exclusion

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 2555 Foreign Earned Income

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

1099-PATR Taxable Distributions Received from Cooperatives

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form SS-4 Application for Employer Identification

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 4797 Sales of Business Property

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 1042-S Foreign Person's U.S. Source Income Subject to

Withholding

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

IRS Systems, file, or database

Agency Name

Digitalization and Scanning as a Service (DIGSCaaS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

IRS Systems, file, or database

Agency Name

Automated Underreporter (AUR) TO Third Party Contact (TPC)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

Forms

Agency Name

Form 982 Reduction of Tax Attributes Due to Discharge of

Indebtedness

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

IRS Systems, file, or database

Agency Name

Automated Underreporter Data Store (AUR DS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

### **Interface Type**

IRS Systems, file, or database

Agency Name

Individual Master File Outputs (IMFOUTPUTS) to AUR (CADE 2 I/F ID 43.01)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

### **Interface Type**

IRS Systems, file, or database

Agency Name

Modernized Tax Returns Database (MTRDB) TO Automated Underreporter (AUR)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

IRS Systems, file, or database

Agency Name

Individual Master File Outputs (IMFOUTPUTS) to AUR (CADE 2 I/F ID 43.00)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

Forms

Agency Name

Form 8915B Qualified 2017 Disaster Retirement Plan

Distributions and Repayments

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

**Forms** 

Agency Name

Form W-2C Statement of Corrected Income and Tax Amounts

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

State Agencies

Agency Name

Automated Underreporter (AUR) TO STATES

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

Forms

Agency Name

Form 4137 Social Security and Medicare Tax on Unreported Tip

Income

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

IRS Systems, file, or database

Agency Name

Automated Underreporter (AUR) TO Individual Master File Pre-

Posting (IMFPREPOSTING)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Forms

Agency Name

8958 Allocation of Tax Amounts Between Certain Individuals in Community Property States

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

Forms

Agency Name

SCHEDULE C Profit or Loss from Business (Sole Proprietorship)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

IRS Systems, file, or database

Agency Name

Automated Underreporter (AUR) TO Account Management

Services (AMS)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

**Forms** 

Agency Name

Form 3244 Payment Posting Voucher

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

IRS Systems, file, or database

Agency Name

Weekly TIF Update (WTU) TO Automated Underreporter (AUR)

Incoming/Outgoing

Electronic File Transfer Utility (EFTU)

## **Interface Type**

IRS Systems, file, or database

Agency Name

Automated Underreporter (AUR) TO Correspondence Letter System (CORRESPONDEXCRX)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

Forms

Agency Name

Schedule 1 Additional Income and Adjustments to Income

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Schedule 2 Tax

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Schedule 3 Nonrefundable Credits

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

1040X Amended U.S. Individual Income Tax

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

SCHEDULE SE Schedule SE Self-Employment Tax

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

Forms

Agency Name

Form 6252 Installment Sale Income

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

911 Request for Taxpayer Advocate Service

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

Form 8915A Qualified 2016 Disaster Retirement Plan

Distributions and Repayments

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Forms

Agency Name

Form 3903 Moving Expenses

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

Forms

Agency Name

Form 1099-LS Reportable Policy Sale (Life Insurance Policy Sale under section 6050Y)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

IRS Systems, file, or database

Agency Name

M/TRDB Modernized Tax Return Database

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

## **Interface Type**

Forms

Agency Name

1099-A Acquisition or Abandonment of Secured Property

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

**Forms** 

Agency Name

Form 1045 Application for Tentative Refund

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Forms

Agency Name

Form 8863 Education Credits (American Opportunity and Lifetime Learning Credits)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

#### **Interface Type**

IRS Systems, file, or database

Agency Name

Centralized Authorization File (CAF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

# **Systems of Records Notices (SORNs)**

#### **SORN Number & Name**

IRS 22.061 - Information Return Master File

Describe the IRS use and relevance of this SORN.

Individual payors and payees of various types of income for which information reporting is required (e.g., wages, dividends, interest, etc.)

#### **SORN Number & Name**

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

Audit Trail and Security Records

#### **SORN Number & Name**

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

To maintain records of tax returns, return transactions, and authorized taxpayer representatives.

#### **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 non-compliance schemes and to select individuals involved in such schemes for enforcement actions.

#### **SORN Number & Name**

IRS 24.047 - Audit Underreporter Case Files Describe the IRS use and relevance of this SORN. Audit Underreporter Case Files

## **Records Retention**

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

IRS Electronic Tax Administration

What is the GRS/RCS Item Number?

**RCS 32 ITEM 31** 

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item. Covers records created and/or accumulated by the Assistant Commissioner, Electronic Tax Administration and that organization. The Assistant Commissioner is responsible for managing all initiatives and programs relating to electronic commerce for electronic returns, information documents, payment and correspondence master data files 10 years after assessment (Job No. N1-58-97-13, Item 31, approve 2/9/98). AUR retention requirements are currently published under IRM/Records Control Schedule 1.15.32 for Electronic Tax Administration, Item 31 for System Data Inputs, and Outputs. These disposition instructions are due to be re-published in IRS Document 12990 under RCS 32 in a future update to that Document as part of an ongoing initiative to transition former RCS IRMs 1.15.8-37 to that new IRS Document.

What is the disposition schedule?

AUTHORIZED DISPOSITION Delete 10 years after assessment.

## **Data Locations**

What type of site is this?

System

What is the name of the System?

**SPLUNK** 

What is the sensitivity of the System?

Sensitive But Unclassified (SBU)

What is the URL of the item, if applicable?

https://csam.int.for.irs.gov/CSAM/DashBoardTiles.aspx

Please provide a brief description of the System.

Splunk is a Security Information and Event Management (SIEM) software solution tool composed of various dashboards that more and more IRS employees are using to aggregate and/or analyze security data for systems/applications. Splunk is an application allowing for users in searching, monitoring, and analyzing machine-generated data via a web-style interface.

What are the incoming connections to this System?

AUR Development data

What type of site is this?

System

What is the name of the System?

Development Oracle Database (VD1SMTBORAM7M05)

What is the sensitivity of the System?

Federal Tax Information (FTI)

Please provide a brief description of the System.

Disaster Recovery Database, SUN OS 5.11 located in

XXXXXXXXXX

What are the incoming connections to this System?

MasterFile

What are the outgoing connections from this System?

outgoing correspondence to Notice Conversion (NOTCON), SPLUNK

What type of site is this?

System

What is the name of the System?

Systems Application Testing Oracle Database

(VL1SMTBORAM7M09)

What is the sensitivity of the System?

Federal Tax Information (FTI)

Please provide a brief description of the System.

Test Database. Sun OS, Test system located in XXXXXXXXXXX

What are the incoming connections to this System?

#### MasterFile

What are the outgoing connections from this System?
Outgoing correspondence to Notice Conversion (NOTCON), SPLUNK

What type of site is this?

System

What is the name of the System?

Production Application Oracle Database

(VP1SMEMORAM7M17)

What is the sensitivity of the System?

Federal Tax Information (FTI)

Please provide a brief description of the System.

Production Database, SUN OS, SPARC-M7 Located in

XXXXXXX

What are the incoming connections to this System?

MasterFile

What are the outgoing connections from this System?

Outgoing correspondence to Notice Conversion (NOTCON), SPLUNK