

Date of Approval: 04/26/2024
Questionnaire Number: 1084

Basic Information/Executive Summary

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

EDP: Advanced Analytics Platform

Business Unit

Information Technology

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 Enterprise Data Platform (EDP): Advanced Analytics Platform (AAP)'s mission is to provide modern technology supporting IRS's strategic increase in advanced analytics and Artificial Intelligence/Machine Learning (AI/ML) across all missions and to improve efficiency, effectiveness, and assurance through the creation of a common cloud platform leveraging the Enterprise Data Platform.

EDP: AAP will provide a secure and auditable environment populated with data science tools for AI/ML model design and development, including JupyterHub and MLFlow, within the AAP environment, allowing users to leverage EDP data in their analytics and model development and training. EDP: AAP will deploy AI/ML models using Machine Learning Operations (MLOps) best practices.

Model and data drift detection will enable the data science and engineering teams to monitor and receive automated alerts when re-training is necessary. AAP tools will be used by IRS users to conduct analysis on IRS data which will be ingested from EDP. Users will be able to access EDP data using these tools based on their approved entitlements, and data will be stored within the AAP environment for

users to access and use with tools, artifacts created from analysis will be saved in EDP.

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).

AAP does not create a system of records for data ingested into the application, these are temporary files, and the system of record is EDP from which the data is ingested. Data ingested into the application and created by users is maintained within the Platform, which is in AWS Treasury WC2 GovCloud and is owned and maintained by the IRS. Taxpayer data that is ingested from EDP may be accessed as a complete dataset or may depending on the use case be retrieved by a personal identifier such as TIN. Data will be ingested from EDP data sources into the AAP environment and accessed by the platform applications JupyterHub and Databricks for users to conduct their analysis. Data created by users with the applications will be saved within the EDP data science hub which users will have access to according to the entitlements they are granted. Data access for users is governed by entitlements and will only be made available according to the approved entitlements.

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

Address

Centralized Authorization File (CAF)

Email Address

Employer Identification Number

Employment Information

Financial Account Number

Internet Protocol Address (IP Address)

Name

Other

Social Security Number (including masked or last four digits)

Standard Employee Identifier (SEID)

Tax ID Number

Telephone Numbers

Vehicle Identification Number (VIN)

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

Information by CI for certain money laundering cases - 18 USC

PII about individuals for Bank Secrecy Act compliance - 31 USC

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

PII for personnel administration - 5 USC

SSN for personnel administration IRS employees - 5 USC and Executive Order 9397

SSN for tax returns and return information - IRC section 6109

Product Information (Questions)

1.1 Is this PCLIA a result of the Inflation Reduction Act (IRA)?

Yes

1.2 What is the IRA Initiative Number?

IRA Initiative 4.6 (Apply enhanced analytics capabilities to improve tax administration).

1.3 What type of project is this (system, project, application, database, pilot/proof of concept, power platform/visualization tool)?

Platform

1.35 Is there a data dictionary for this system?

No

1.36 Explain in detail how PII and SBU data flow into, through and out of this system.

The only sensitive data allowed on AAP tools must be ingested from its parent system EDP, which ingests and stores data including PII and SBU, or sensitive data. AAP tools interface with the EDP data warehouses to ingest data for use with the analytical tools in AAP, data accessibility is governed by the Business Entitlement Access Request System (BEARS), this process provides access to only approved users to each dataset and tool. Data cannot be exported out of the EDP network using AAP tools, the platform is isolated from the internet and does not have exporting functionality. AAP users can save their output files from their use of analytical tools in the AAP Data Science Hub which exists within the EDP network and does not allow any data to be exported from that network. Data in Data Science Hub, tool access and EDP data access are project based, and authorization is governed by the entitlements process.

1.4 Is this a new system?

No

1.5 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this system?
Yes

1.6 What is the PCLIA number?
8334

1.7 What are the changes and why?
This PCLIA is submitted for EDP Release 3.3 which will include connecting EDP AAP tools currently in production to the IRS Enterprise Nexus Server to provide package management for Databricks and JupyterHub. This updated is reflected in SecChM-24-12-3681.

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.
211416

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

1.95 If this system has a parent system, what is the PCLIA Number of the parent system?
8556

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".
Not Applicable. This system does not disclose any PII to any third party outside the IRS.

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

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, the AAP platform provides users with industry standard code development applications. AAP does not itself make use of any Artificial Intelligence within the platform or offer any AI service (i.e. we do not have a chatbot or algorithm that has been trained). The AAP applications (databricks, JupyterHub, mlFlow) may enable users to develop AI algorithms, those will be developed independently using whatever dataset and methodology the user decides on, this will be the responsibility of each user and project to ensure proper governance

and compliance with AI standards as owners and developers of an AI capability. AAP is a toolset only. The applications included in AAP and this release will provide IRS users (data scientists) the tools to develop machine learning and AI algorithms as needed for their individual project business use cases. AAP itself will not be deploying any AI capability.

3.2 What is the methodology used and what database is training your AI?

Not Applicable, AAP will not deploy any AI capability into production. AAP is deploying applications (databricks, JupyterHub, mlFlow) which users will be given access to for their data science needs. AAP has not trained any AI, nor will it deploy any AI.

3.3 Does this system use cloud computing?

Yes

3.31 Please identify the Cloud Service Provider (CSP), FedRAMP Package ID, and date of FedRAMP authorization.

AWS Treasury Workplace.gov Community Cloud (WC2) High. FedRAMP Package Id AGENCYWC2 Date: 05/06/2014. AAP is within the Enterprise Data Platform (EDP) which is deployed with AWS Treasury WC2 which is a FedRAMP approved provider or a FEDRAMP approved service (AWS GovCloud). The EDP AAP Cloud Service Provider is WC2 with the FedRAMP information provided above.

3.32 Does the CSP allow auditing?

Yes, IRS receives Splunk data, and this is monitored and audited by IRS Enterprise Security Audit Trails (ESAT).

3.32 Who has access to the CSP audit data (IRS or 3rd party)?

IRS has access to the audit data.

3.33 Please indicate the background check level required for the CSP (None, Low, Moderate or High).

High

3.4 Is there a breach/incident plan on file?

Yes

3.5 Does the data physically reside in systems located in the United States and its territories and is all access and support of this system performed from within the United States and its territories?

Yes

3.6 Does this system interact with the public through a web interface?

No

3.61 If the system requires the user to authenticate, was a Digital Identity Risk Assessment (DIRA) conducted?

Not Applicable, see response to question 3.6, AAP will not interact with the public through a web interface. AAP is internal to the IRS and there will be no public access. AAP received confirmation for the DIRA team that the DIRA process does not apply to AAP because AAP is a fully internal IRS application with no public facing components and there is no way for the public to access or authenticate to the AAP applications as they are only accessible within the IRS network and require IRS credentials.

3.62 Please upload the approved DIRA report using the Attachments button.

Not Applicable, see response to question 3.6, AAP will not interact with the public through a web interface. AAP is internal to the IRS and there will be no public access. AAP received confirmation for the DIRA team that the DIRA process does not apply to AAP because AAP is a fully internal IRS application with no public facing components and there is no way for the public to access or authenticate to the AAP applications as they are only accessible within the IRS network and require IRS credentials.

3.63 If individuals do not have the opportunity to give consent to collect their information for a particular use, why not?

Not Applicable, see response to question 3.6, AAP will not interact with the public through a web interface. AAP is internal to the IRS and there will be no public access. AAP received confirmation for the DIRA team that the DIRA process does not apply to AAP because AAP is a fully internal IRS application with no public facing components and there is no way for the public to access or authenticate to the AAP applications as they are only accessible within the IRS network and require IRS credentials.

3.64 If the individual was not notified of the following items prior to the collection of information, why not? 1) Authority to collect the information 2) If the collection is mandatory or voluntary 3) The purpose for which their information will be used 4) Who the information will be shared with 5) The effects, if any, if they don't provide the requested information.

Not Applicable, see response to question 3.6, AAP will not interact with the public through a web interface. AAP is internal to the IRS and there will be no public access. AAP received confirmation for the DIRA team that the DIRA process does not apply to AAP because AAP is a fully internal IRS application with no public facing components and there is no way for the public to access or authenticate to the AAP applications as they are only accessible within the IRS network and require IRS credentials.

3.65 If information is collected from third-party sources instead of the individual, please explain your decision.

Not Applicable, see response to question 3.6, AAP will not interact with the public through a web interface. AAP is internal to the IRS and there will be no public access. AAP received confirmation for the DIRA team that the DIRA process does not apply to AAP because AAP is a fully internal IRS application with no public facing components and there is no way for the public to access or authenticate to the AAP applications as they are only accessible within the IRS network and require IRS credentials.

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

EDP: AAP does not allow individual taxpayers to access or correct their information. Data received and processed on EDP: AAP comes from the approved EDP system that has already gone through privacy verification.

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?

Yes. Contractor and sub-contractors are used to develop and maintain the system.
The system is IRS owned.

4.3 What PII/SBU data does the subcontractor have access to?

Yes, contractors and subcontractors may have access to PII/SBU data according to the entitlements that are requested and approved. Developers and administrators will go through the entitlement process to see any data including sensitive data within the EDP AAP. AAP will ingest data from EDP according to customer use cases, availability of the data within EDP, and the customer having the approved entitlement for a given dataset. When AAP orchestrated the pipeline to bring data from EDP into AAP for customer use, AAP contractors and subcontractors may need to see that data to complete the data flow work. AAP users have requested access to and contractor and subcontracts may see as needed throughout the course of their work to see the following data which include SBU and PII: Individual Master File/Customer Account Data Engine (CADE2/IMF), Information Returns Master File (IRMF), Business Return Transcription File (BRTF), Generalized Mainline Framework (GMF), Business Master File (BMF), Modernized e-File (MeF) System (MEF), Modernized Individual Custodial Accounting (MICA).

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

IRS Users - Read and Write
IRS Managers - Read and Write
IRS Sys. Administrators – Administrator

IRS Developers - Administrator

Contractor Users - Read and Write - Moderate Background Invest. Level

Contractor Managers - Read and Write - Moderate Background Invest. Level

Contractor Sys. Admin. - Administrator - High Background Invest. Level

Contractor Developers - Administrator - 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".

More than 100,000

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".

Not Applicable

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?

Role-based access to the SBU/PII will be determined and implemented by the project. Roles will be determined and granted to approved developers/users based on need. All contractors and employees must go through the Public Trust Clearance process before access is considered. Once cleared, an IRS employee or contractor must complete the proper request forms before access to EDP WC2 is obtained which would provide a user access to the AAP tools. Access to data within EDP is managed separately and users are granted access to specific datasets using the BEARS entitlement process which is administered by EDP and the data owners. Users will not have access to any datasets when they access AAP tools except those for which they have been granted access through the entitlements process. AAP is not a data warehouse, the tools deployed by AAP consume EDP data as appropriate for a given user.

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?

EDP: AAP has no current risks identified. There have been no significant changes in the platform that would raise concern and result in a mitigation plan.

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.

No

5.2 Does this system use or plan to use SBU data in a non-production environment?
No

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Enterprise Data Platform (EDP)

Incoming/Outgoing

Both

Transfer Method

Amazon Web Services Platform (AWS)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 22.061 - Information Return Master File

Describe the IRS use and relevance of this SORN.

Records will be used for IRS internal business use cases and data will only be accessed made available to IRS internal users, in accordance with approved BEARS entitlements. Records will not be disclosed to any external parties outside of the IRS. AAP tools and the data ingested, used in and produced by AAP tools will only be made available to IRS users as need and in accordance with approved BEARS entitlements. AAP tools are limited in use to IRS internal uses for statistical, machine learning and artificial intelligence analytics and data within the EDP AAP environment cannot be exported from those tools and is for internal IRS business uses only.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

Records will be used for IRS internal business use cases and data will only be accessed made available to IRS internal users, in accordance with approved BEARS entitlements. Records will not be disclosed to any external parties outside of the IRS. AAP tools and the data ingested, used in and produced by AAP tools will only be made available to IRS users as need and in accordance with approved BEARS entitlements. AAP tools are limited in use to IRS internal uses for statistical, machine learning and artificial

intelligence analytics and data within the EDP AAP environment cannot be exported from those tools and is for internal IRS business uses only.

SORN Number & Name

IRS 26.019 - Taxpayer Delinquent Account Files

Describe the IRS use and relevance of this SORN.

Records will be used for IRS internal business use cases and data will only be accessed made available to IRS internal users, in accordance with approved BEARS entitlements. Records will not be disclosed to any external parties outside of the IRS. AAP tools and the data ingested, used in and produced by AAP tools will only be made available to IRS users as need and in accordance with approved BEARS entitlements. AAP tools are limited in use to IRS internal uses for statistical, machine learning and artificial intelligence analytics and data within the EDP AAP environment cannot be exported from those tools and is for internal IRS business uses only.

SORN Number & Name

IRS 22.062 - Electronic Filing Records

Describe the IRS use and relevance of this SORN.

Records will be used for IRS internal business use cases and data will only be accessed made available to IRS internal users, in accordance with approved BEARS entitlements. Records will not be disclosed to any external parties outside of the IRS. AAP tools and the data ingested, used in and produced by AAP tools will only be made available to IRS users as need and in accordance with approved BEARS entitlements. AAP tools are limited in use to IRS internal uses for statistical, machine learning and artificial intelligence analytics and data within the EDP AAP environment cannot be exported from those tools and is for internal IRS business uses only.

SORN Number & Name

IRS 37.006 - Correspondence, Miscellaneous Records, and Information Management Records

Describe the IRS use and relevance of this SORN.

Records will be used for IRS internal business use cases and data will only be accessed made available to IRS internal users, in accordance with approved BEARS entitlements. Records will not be disclosed to any external parties outside of the IRS. AAP tools and the data ingested, used in and produced by AAP tools will only be made available to IRS users as need and in accordance with approved BEARS entitlements. AAP tools are limited in use to IRS internal uses for statistical, machine learning and artificial

intelligence analytics and data within the EDP AAP environment cannot be exported from those tools and is for internal IRS business uses only.

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

Records will be used for IRS internal business use cases and data will only be accessed made available to IRS internal users, in accordance with approved BEARS entitlements. Records will not be disclosed to any external parties outside of the IRS. AAP tools and the data ingested, used in and produced by AAP tools will only be made available to IRS users as need and in accordance with approved BEARS entitlements. AAP tools are limited in use to IRS internal uses for statistical, machine learning and artificial intelligence analytics and data within the EDP AAP environment cannot be exported from those tools and is for internal IRS business uses only.

SORN Number & Name

IRS 00.001 - Correspondence Files and Correspondence Control Files

Describe the IRS use and relevance of this SORN.

Records will be used for IRS internal business use cases and data will only be accessed made available to IRS internal users, in accordance with approved BEARS entitlements. Records will not be disclosed to any external parties outside of the IRS. AAP tools and the data ingested, used in and produced by AAP tools will only be made available to IRS users as need and in accordance with approved BEARS entitlements. AAP tools are limited in use to IRS internal uses for statistical, machine learning and artificial intelligence analytics and data within the EDP AAP environment cannot be exported from those tools and is for internal IRS business uses only.

SORN Number & Name

Treasury .009 - Treasury Financial Management Systems

Describe the IRS use and relevance of this SORN.

Records will be used for IRS internal business use cases and data will only be accessed made available to IRS internal users, in accordance with approved BEARS entitlements. Records will not be disclosed to any external parties outside of the IRS. AAP tools and the data ingested, used in and produced by AAP tools will only be made available to IRS users as need and in accordance with approved BEARS entitlements. AAP tools are limited in use to IRS internal uses for statistical, machine learning and artificial

intelligence analytics and data within the EDP AAP environment cannot be exported from those tools and is for internal IRS business uses only.

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

Records will be used for IRS internal business use cases and data will only be accessed made available to IRS internal users, in accordance with approved BEARS entitlements. Records will not be disclosed to any external parties outside of the IRS. AAP tools and the data ingested, used in and produced by AAP tools will only be made available to IRS users as need and in accordance with approved BEARS entitlements. AAP tools are limited in use to IRS internal uses for statistical, machine learning and artificial intelligence analytics and data within the EDP AAP environment cannot be exported from those tools and is for internal IRS business uses only.

SORN Number & Name

IRS 26.020 - Taxpayer Delinquency Investigation Files

Describe the IRS use and relevance of this SORN.

Records will be used for IRS internal business use cases and data will only be accessed made available to IRS internal users, in accordance with approved BEARS entitlements. Records will not be disclosed to any external parties outside of the IRS. AAP tools and the data ingested, used in and produced by AAP tools will only be made available to IRS users as need and in accordance with approved BEARS entitlements. AAP tools are limited in use to IRS internal uses for statistical, machine learning and artificial intelligence analytics and data within the EDP AAP environment cannot be exported from those tools and is for internal IRS business uses only.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Generalized Mainline Framework

What is the GRS/RCS Item Number?

32.19

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

The GMF is a standardized framework for batch processing returns and non-returns for all master file systems through the Service Center pipeline. The database contains taxpayer information.

What is the disposition schedule?

Delete when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Heavy Vehicle Use Tax Return

What is the GRS/RCS Item Number?

29.82

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

Return of tax due on use of highway motor vehicle.

What is the disposition schedule?

Destroy 6 years after end of processing year.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

U.S. Corporation Income Tax Returns

What is the GRS/RCS Item Number?

29.58

What type of Records is this for?

Both (Paper and Electronic)

What is the disposition schedule?

Destroy 50 years after end of the processing year.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Modernized e-File System

What is the GRS/RCS Item Number?

19.81(B)

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

(B) System Data: Rejected MeF returns will be stored on the MeF System for 1 year, then deleted. MTRDB only receives information on MeF returns that are accepted for processing and consists of the contents of all transmission's files from taxpayers.

What is the disposition schedule?

1. The retention period is 30 years after the end of the processing year for the following MTRDB form: Form 8038-CP. 2. The retention period is 50 years after the end of the processing year for the following MTRDB forms: Form 1120, Form 1120-F, and Form 1120S.

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

Internal control review, response, and mitigation management records.

What is the GRS/RCS Item Number?

5.7.020

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

Copies of reports and audits identifying internal administrative program weaknesses, mitigation action plans, corrective actions, tracking records, correspondence, and other records held by the office responsible for coordinating internal control functions.

What is the disposition schedule?

Temporary. Destroy 5 years after no further corrective action is needed, but longer retention is authorized if required for business use.

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

Mandatory reports to external federal entities regarding administrative activities.

What is the GRS/RCS Item Number?

5.7.050

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

Agency-level reports that external federal oversight entities such as the White House, Congress, OMB, the Office of Personnel Management (OPM), and General Services Administration (GSA),

require under authorities such as (but not limited to) OMB Circular A-123, the Federal Managers Financial Integrity Act (FMFIA), the Chief Financial Officers Act (CFOA), the Paperwork Reduction Act (PRA), Joint Committee on Printing requirements, and the FAIR Act.

What is the disposition schedule?

Temporary. Destroy 6 years after report submission or oversight entity notice of approval, as appropriate, but longer retention is authorized if required for business use.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Income Tax Returns Filed by Individuals

What is the GRS/RCS Item Number?

29.56(1)

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

These records include the Forms 1040 series, with related schedules, correspondence, audit reports, work papers and other documents attached to the return or considered a part of the administrative file, regardless of whether the documents are physically with the return or maintained in an attachment file.

What is the disposition schedule?

Destroy on or after January 16, 6 years after the end of the processing year unless needed for Collection Statute Expiration Date (CSED) Extract due to a balance due.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Open Balance Due-Collection Statute Expiration Date (CSED)
Extracts

What is the GRS/RCS Item Number?

29.64(1)

What type of Records is this for?

Both (Paper and Electronic)

What is the disposition schedule?

Retain at Records Center until notified by IRS to pull/cull from Collection tax returns to be destroyed.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Information Returns

What is the GRS/RCS Item Number?

29.85(1)

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

Information Returns and related documents submitted by domestic and foreign firms to advise the names, amounts and types of income paid to individuals.

What is the disposition schedule?

(1) Domestic Filed. Destroy when related income tax returns are destroyed or retired. Destroy on or after January 16, 6 years after the end of the processing year unless needed for Collection Statute Expiration Date (CSED) Extract due to a balance due.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Information Returns

What is the GRS/RCS Item Number?

29.85(2)

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

Information Returns and related documents submitted by domestic and foreign firms to advise the names, amounts and types of income paid to individuals.

What is the disposition schedule?

Foreign Filed. Destroy or retain, as appropriate, when related income tax returns are destroyed or retired. Destroy on or after January 16, 6 years after the end of the processing year unless needed for Collection Statute Expiration Date (CSED) Extract due to a balance due.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Business Returns Transaction File On-Line (BRTFOL) System

What is the GRS/RCS Item Number?

19.86(B)

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.
System data in the Business Returns Transaction File On-Line (BRTFOL) System contains extracted data required to work specific cases. (Job No. N1-58-09-108)

What is the disposition schedule?

Delete/Destroy 10 years after the end of the processing year in which the file is extracted.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Business Master File

What is the GRS/RCS Item Number?

29.56(1)

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

Covers various types of records with one common indicator controlled by an EIN.

What is the disposition schedule?

Destroy six years after end of processing year.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Employment Tax Returns

What is the GRS/RCS Item Number?

29.65

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

Employment Tax Returns filed by employers and covering withholding, social security, railroad retirement and unemployment taxes, not agreeing with the amount claimed as credit, and related documents and correspondence.

What is the disposition schedule?

Destroy 6 years after end of processing year.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Miscellaneous Tax Returns

What is the GRS/RCS Item Number?

29.67

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

Miscellaneous Tax Returns covering excise tax returns on diesel fuel, gasoline, lubricating oils, telephone, telegraph, transportation, etc., with related correspondence and documents.

What is the disposition schedule?

Destroy 6 years after end of processing year.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Private Activity Tax Exempt Bond Records

What is the GRS/RCS Item Number?

29.92

What type of Records is this for?

Both (Paper and Electronic)

What is the disposition schedule?

Destroy 30 years after processing year.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Accepted and Denied Elections by Small Business Corporations

What is the GRS/RCS Item Number?

29.83

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

Accepted and Denied Elections by Small Business Corporations as prescribed in IRC 1372.

What is the disposition schedule?

Destroy 75 years after processing year.

What is the Record Schedule System?

Non-Record

What is the retention series title?

Modernized Individual Custodial Accounting

What type of Records is this for?

Both (Paper and Electronic)

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

Administrative internal control management records

What is the GRS/RCS Item Number?

5.7.010

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

Records related to internal evaluations of accounting and administrative controls, mandated or governed by: OMB Circulars A-123, A-130, and A-76; Government Accountability Office's (GAO) Standards for Internal Control in the Federal Government (the "Green Book"); and similar requirements or directives.

What is the disposition schedule?

Destroy 1 year after submission or when superseded, as appropriate, but longer retention is authorized if required for business use.