Date of Approval: 01/10/2025
Questionnaire Number: 1718

Basic Information/Executive Summary

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

Enterprise Data Platform - Clean Energy Tax Credit Validation API

Acronym:

EDP - Clean Energy Tax Credit Validation API

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

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Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.

The Clean Vehicle Credit program provides taxpayers the ability to monetize clean energy related federal tax credits and helps the Internal Revenue Service (IRS) meet legislative mandates. The application programming interface (API) endpoints that are built for the Program allow the IRS to validate claims made by tax users for the Clean Vehicle Credit. The Enterprise Data Platform (EDP) built validation and data access mechanisms are to be used by Modernized eFiling (MeF), Dependent Database (DDb), and Account Management System (AMS) source systems to do validations within their respective programs and improve IRS, dealers, and taxpayers' ability to appropriately claim clean energy credits. Enterprise Data Platform (EDP) Workplace Community Cloud (WC2) is designed a universal data hub within Amazon Web Services (AWS) Treasury Cloud (TCloud). It will contain source data from all major tax processing systems as well as supporting data necessary to conduct the IRS mission. EDP will serve as the main source of integrated taxpayer data for transactional and analytical needs. EDP will utilize AWS Databricks, Marketplace API, Redshift, MongoDB and third-party software such as Business Objects and Informatica. EDP TCloud will also integrate with IRS common services such as NTIN (Negative TIN Identification Number). The data will only be accessible to authorized IRS personnel users that have gone through the Business Entitlement Access Request System (BEARS) approval process and will only be provided access for their specific role. For this Release, EDP will enhance the existing Clean Energy Tax Credit Validation API used by MeF, DDb and AMS applications to validate clean vehicle claims.

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).

EDP receives sensitive data as-is from authorized IRS systems, and to that extent, the data is covered by the legal statutes already in place for collection and use of this data by IRS. EDP will inherit the mitigation/elimination processes in place by the IRS to eliminate the use of sensitive data. Use of the data will be made available only to authorized business users with its corresponding BEARS entitlements. The duration for which this data will be stored on EDP, is dependent on the applicable data retention requirements established by Records and Information Management (RIM) and National Archives and records Administration (NARA), and these requirements will be met. The Clean Energy Tax Credit Validation API will be accessing the Clean Energy database on the EDP platform to perform clean energy vehicle credit validations.

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

Address
Email Address
Employer Identification Number
Federal Tax Information (FTI)
Individual Taxpayer Identification Number (ITIN)
Name
Social Security Number (including masked or last four digits)
Standard Employee Identifier (SEID)
Vehicle Identification Number (VIN)

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

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

4.3: Improve Technology Operations

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

Application - The Clean Energy Tax Credit Validation API provides access validation access mechanisms to the Modernized efiling (MeF), Dependent Database (DDb), and Account Management System (AMS) applications to perform their respective credit validations. The API accesses and validates the data in Clean Energy Database that resides on the EDP 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.

EDP built validation and data access mechanisms is to be used by Modernized efiling (MeF), Dependent Database (DDb), and Account Management System (AMS) source systems. MeF Application: The API for the MeF application will provide match/mismatch validations for VINs and Reg # for 30D, 25E and 45W credits against the Manufacturer's List or Time of Sale table that exist in the Clean Energy Database. EDP will receive specific data elements to perform the validations. Data elements that are passed include TIN(s), VIN(s), registration number(s), taxpayer name(s), address, geolocation identifiers (latitude and longitude), placed in service date, tax period, credit type, and risk levels. 48e and 48C credits are also validated if a control # is present in the submission and is checked against the Department of Energy (DOE) records in the Clean Energy Data database. Once a return is successfully processed by the API and accepted by the MeF application, the Clean Energy Database is then updated with the Registration # or VIN # with its associated TIN(s). DDb Application: DDb validates clean vehicle credits claimed on paper returns. Flat files are sent to EDP via Electronic File Transfer Utility (EFTU) in which the Clean Energy Tax Validation API will provide match/mismatch validations for VINs and Reg # for 30D, 25E and 45W credits against the Manufacturer's List or Time of Sale table that exist in the Clean Energy Database. EDP will receive specific data elements to perform the validations. Data elements that are passed include TIN(s), TIN type, VIN(s), taxpayer name(s), placed in service date, tax period, and risk levels. The TIN(s) of the return will be used to update the Clean Energy Database with its respective Registration # or VIN #. Once validations and updates are complete an updated fix length flat file will be returned to DDb on-premises via EFTU. AMS Application: The API for the AMS application will provide validations and data access mechanism for VINs and Reg # for 30D, 25E and 45W credits against the Manufacturer's List or Time of Sale table that exist in the Clean Energy Database. Users will enter a VIN # and/or TIN(s) in the AMS system to identify and return a list of all VINs identified on the Manufacturer's list or Time of Sale table. EDP will receive specific data elements to perform the validations. Data elements that are passed include TIN(s), VIN(s), and registration number(s). 48e and 48C credits are also validated if a control # is present in the submission and is checked against the Department of Energy (DOE) records in the Clean Energy Data database.

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?

8556

1.7 What are the changes and why?

The enhanced Clean Energy Tax Validation API for this release is validating additional data elements against more tables in the Clean Energy Database that exists on the Enterprise Data Platform (EDP).

1.8 If the system is on the As-Built-Architecture (ABA), what is the ABA ID number of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID number(s) for each application covered separated by a comma. If the system is not in the ABA, then contact the ABA (https://ea.web.irs.gov/aba/index.html) for assistance.

The system is built under the Enterprise Data Platform (EDP) 211416.

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

Execution

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

1571

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".

No

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 Governance Board Executive Steering Committee-Governance Board (ESC-GB)

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?

Yes

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

Treasury Cloud/Workplace.gov Community Cloud FedRAMP High (TCloud/WC2-H) FR1801046750 09/29/2023

3.32 Does the CSP allow auditing?

Yes

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

Internal Review Service (IRS), Treasury Inspector General for Tax Administration (TIGTA) and Government Accountability Office (GAO)

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

Moderate

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

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

The access and correction of taxpayer information are handled by the data source systems which are the IRS's system of record. EDP receives the information from the source systems. To that extent each source system ensures "due process" on information access, correction and redress. EDP, as the receiver of the data, inherits the compliance policies of that respective IRS data source system.

4.1 Who owns and operates the system (IRS Owned and Operated, IRS Owned and Contractor Operated, Contractor Owned and Operated)?

Contractor operated

4.2 If a contractor owns or operates the system, does the contractor use subcontractors?

Yes

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

Address, Email Address, Employer Identification Number, Federal Tax Information (FTI), Individual Taxpayer Identification Number (ITIN), Name, Social Security Number (including masked or last four digits) and Vehicle Identification Number (VIN). (FTI and TIN require Live data waiver for all users).

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

Contractor/Subcontractor User: Read-only, access. Moderate background investigation level. Contractor/Subcontractor Managers: Read-only, access. Moderate background investigation level. Contractor/Subcontractor System Administrators: Administrator access; Moderate background investigation level. Contractor/Subcontractor Developers: Read and write access. Moderate background investigation level. Contractor/Subcontractor Testers: Read-only, access. Moderate background investigation level. Only contractors/subcontractors with completed background investigation will have access to SBU/PII data on EDP. Neo4j Admin roles can view PII data. Background investigation for all contractors is complete. Users/Administrator that need to see PII data have to submit Live Data Waiver by submitting 1) Treasury WC2 User Account_Access or Change Request Form 2-7 (copy attached) and 2) SBU Certification of Review pdf form (copy attached).

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".

More than 10,000

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 10,000

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?

All contractors and employees must go through the Public Trust Clearance process before access is considered. Once cleared, access to WebApps Platform go through Business Entitlement Access Request System (BEARS). All access must be approved by the user's manager who reviews the BEARS request at the time of submission and on an annual timeframe. The system administrators/approvers will also verify group membership to ensure only the appropriate rights are granted based upon need-to-know. For non-production supporting environments users must complete the necessary Sensitive but Unclassified (live) data training, request access through the BEARS, and in some cases as outlined by the requirements set forth within the Internal Revenue Manual submit an elevated access letter that is approved by the Associate Chief Information Officer prior to granting access. The non-production environment will also routinely review access lists and verify accounts, removing ones that are no longer necessary. Every individual is reminded of their Unauthorized Access (UNAX) requirements where they are restricted to see certain taxpayer data and, in many instances, a third-party tool is implemented to restrict access to that data.

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?

Prisma Cloud and Orca Security are security platforms designed to secure applications and infrastructure in cloud. Security risks are identified on EDP by vulnerability scans using Prisma Cloud and Orca Security prior to and post-production. Any identified security vulnerabilities will be mitigated within the timeframes dictated by IRS Cyber.

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?

Yes

Interfaces

Interface Type
IRS Systems, file, or database
Agency Name
Modernized Tax Return Database (MTRDB)
Incoming/Outgoing
Incoming (Receiving)
Agency Agreement
No
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
IRS Systems, file, or database
Agency Name
Individual Returns Master File (IRMF)
Incoming/Outgoing
Incoming (Receiving)
Agency Agreement
No
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
IRS Systems, file, or database
Agency Name
Dependent Database (DDb)
Incoming/Outgoing
Both
Agency Agreement
No
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
IRS Systems, file, or database
Agency Name
Modernized efiling (MeF)
Incoming/Outgoing
Both
Agency Agreement
No

Transfer Method
Other
Other Transfer Method
Application Programming Interface (API)

Interface Type
IRS Systems, file, or database
Agency Name
Direct File
Incoming/Outgoing
Incoming (Receiving)
Agency Agreement
No
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
IRS Systems, file, or database
Agency Name
Account Management System (AMS)
Incoming/Outgoing
Both
Agency Agreement
No

Transfer Method
Other
Other Transfer Method
Application Programming Interface (API)

Interface Type
IRS Systems, file, or database
Agency Name
Business Master File (BMF)
Incoming/Outgoing
Incoming (Receiving)
Agency Agreement
No
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
IRS Systems, file, or database
Agency Name
Direct Debit Installment Agreement (DDIA)

Incoming/Outgoing

Outgoing (Sending)

Agency Agreement

No

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.

Business and individual taxpayer return data will be used to serve the business return needs of LB&I, EAD, PGLD Data Exchange, RRP, Direct File, BTA and IOLA.

SORN Number & Name

IRS 26.020 - Taxpayer Delinquency Investigation Files

Describe the IRS use and relevance of this SORN.

Business and individual taxpayer return data will be used to serve the needs of the CFO office.

SORN Number & Name

IRS 00.001 - Correspondence Files and Correspondence Control Files

Describe the IRS use and relevance of this SORN.

Business and individual taxpayer return data will be used to serve the business return needs of LB&I, EAD, PGLD Data Exchange, RRP, Direct File, BTA and IOLA.

SORN Number & Name

IRS 26.019 - Taxpayer Delinquent Account Files

Describe the IRS use and relevance of this SORN.

Business and individual taxpayer return data will be used to serve the needs of the Chief Financial Officer (CFO) office.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

PII may be used for graph analysis purposes.

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

Business and individual taxpayer return data will be used to serve the business return needs of LB&I, EAD, PGLD Data Exchange, RRP, Direct File, BTA and IOLA.

SORN Number & Name

IRS 22.062 - Electronic Filing Records

Describe the IRS use and relevance of this SORN.

Business and individual taxpayer return data will be used to serve the business return needs of LB&I, EAD, PGLD Data Exchange, RRP, Direct File, BTA and IOLA.

SORN Number & Name

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

Describe the IRS use and relevance of this SORN.

Business and individual taxpayer return data will be used to serve the business return needs of Large Business and International (LB&I), (Enterprise Anomaly Detection) EAD, Privacy, Governmental Liaison, and Disclosure (PGLD) Data Exchange, Return Review Program (RRP), Direct File, Business Taxpayer Account (BTA) and Individual Online Accounts (IOLA).

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

Business and individual taxpayer return data will be used to serve the business return needs of LB&I, EAD, PGLD Data Exchange, RRP, Direct File, Clean Energy, BTA and IOLA.

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

Transitory and intermediatory

What is the GRS/RCS Item Number?

5.2 item 20

What type of Records is this for?

Electronic

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

EDP will validate Taxpayer Data for Clean Energy vehicle credits received from Modernized efiling (MeF), Dependent Database (DDb), and Account Management System (AMS) IRS on-premises mainframe to support the individual and business return needs of LB&I, EAD, PGLD Data Exchange, RRP, Direct File, BTA and IOLA to be used for transactional and/or analytical purposes.

What is the disposition schedule?

All data meeting end of retention period requirements will be eliminated, overwritten, degaussed, and/or destroyed in accordance with National Archives and Records Administration (NARA)-approved disposition authorities for that system's data and done so in the most appropriate method based upon the type of storage media used in accordance with IRM 1.15.6.10.

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

Information Systems Security Records

What is the GRS/RCS Item Number?

3.2 Item 031

What type of Records is this for?

Electronic

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

EDP will monitor and capture records as part of the user identification and authorization process to gain access to systems (System Access Records (AU 11)). Currently, access to EDP requires corresponding BEARS entitlements.

What is the disposition schedule?

Temporary. Destroy 6 years after password is altered or user account is terminated, but longer retention is authorized if required for business use. All data meeting end of retention period requirements will be eliminated, overwritten, degaussed, and/or destroyed when business use ceases or in accordance with National Archives and Records Administration (NARA)-approved disposition authorities for that system's data and done so in the most appropriate method based upon the type of storage media used in accordance with IRM 1.15.6.10.

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

Information Systems Security Records

What is the GRS/RCS Item Number?

3.2 Item 030

What type of Records is this for?

Electronic

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

EDP will monitor and capture records as part of the user identification and authorization process to gain access to systems (System Access Records (AU 11)). Currently, access to EDP requires corresponding BEARS entitlements.

What is the disposition schedule?

All data meeting end of retention period requirements will be eliminated, overwritten, degaussed, and/or destroyed when business use ceases or in accordance with National Archives and Records Administration (NARA)-approved disposition authorities for that system's data and done so in the most appropriate method based upon the type of storage media used in accordance with IRM 1.15.6.10.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Tax Administration Collection - Online Payment Agreement (OPA)

What is the GRS/RCS Item Number?

28 item 158

What type of Records is this for?

Electronic

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

Direct Debit Installment Agreements (DDIA) (Form 433 Series) and related documents are records used by Compliance function taxpayer contact personnel to set up an agreement between the IRS and the taxpayer. The completed form permits the taxpayer to pay delinquent taxes through installment payments.

What is the disposition schedule?

Destroy immediately after 12 years. All data meeting end of retention period requirements will be eliminated, overwritten, degaussed, and/or destroyed in accordance with National Archives and Records Administration (NARA)-approved disposition authorities for that system's data and done so in the most appropriate method based upon the type of storage media used in accordance with IRM 1.15.6.10.

Data Locations

What type of site is this?

System

What is the name of the System?

Enterprise Data Platform (EDP)

What is the sensitivity of the System?

Federal Tax Information (FTI)

Please provide a brief description of the System.

EDP Workplace Community Cloud (WC2) is designed as a universal data hub within AWS Gov Cloud (Treasury Cloud). It will ultimately contain source data from all major tax processing systems as well as supporting data necessary to conduct the IRS mission. EDP WC2 will serve as the main source of integrated taxpayer data for analytical needs. EDP WC2 will utilize Amazon Web Services Databricks, Marketplace API, Redshift and third-party software such as Informatica, Business Objects and Tableau. Authorized IRS personnel will use analytical tools such as Business Objects and Tableau to generate reports leveraging the taxpayer data. EDP WC2 will also integrate with IRS common services such as NTIN to prevent the unauthorized access to taxpayer data. EDP WC2 platform currently hosts multiple datasets - DDIA (Direct Debit Installment Agreement), CADE2 ODS (Individual Taxpayer Information), TAMS (Tax Account Management Services), MICA (Modernized Individual Custodial Accounting), BMF (Business Master File), IRMF (Individual Return Masterfile), Clean Energy (CE), and Direct File. Furthermore, new data APIs were deployed, enabling Read/Write Access to Business Taxpayer Account (BTA)and Clean Energy (Clean Vehicle Credits) users. All data on-boarded onto EDP will only be accessible to authorized IRS personnel users that have gone through the Business Entitlement Access Request System (BEARS) approval process and only be provided access for their specific role.

What are the incoming connections to this System?

DDIA (Direct Debit Installment Agreement), CADE2 ODS (Individual Taxpayer Information), TAMS (Tax Account Management Services), MICA (Modernized Individual Custodial Accounting), BMF (Business Master File), IRMF (Individual Return Masterfile), Clean Energy (CE), Direct File, and Modernized Tax Return Database (MTRDB) via EFTU, Informatica IEP, or APIs.

What are the outgoing connections from this System?

DDIA (Direct Debit Installment Agreement), CADE2 ODS (Individual Taxpayer Information), TAMS (Tax Account Management Services), MICA (Modernized Individual Custodial Accounting), BMF (Business Master File), IRMF (Individual Return Masterfile), Clean Energy (CE) via EFTU, Informatica IEP, or APIs.