Date of Approval: 01/26/2025 Questionnaire Number: 1758

Basic Information/Executive Summary

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

ePostcard

Acronym:

EPOSTCARD

Business Unit

Tax Exempt and Government Entities

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.

ePostcard is a web-based application used for online submission of Internal Revenue Service (IRS) form 990-N, Electronic Notice for Tax-Exempt Organizations, for annual filings for small tax-exempt organizations reporting \$50,000 or less. ePostcard transmits submissions Modernized Electronic Filing (MeF). Pursuant to Internal Revenue Code (IRC) 6104, all information transmitted to IRS via IRS Form 990N is made publicly available via www.IRS.gov approximately two weeks after submission.

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).

ePostcard consists of two sub-components, a front-end and back-end. ePostcard-Web is the web frontend that is responsible for taking in 990N form submission information from external users. The submissions are validated and transmitted to the Internal Revenue Service (IRS) via the Modernized Electronic Filing (MeF) web services. ePostcard-Nation Account Profile (Nap) is the backend batch process that retrieves the Employer Identification Number (EIN) data from the IRS backend Nation Account Profile and loads it into the ePostcard database. The EIN information is used by the ePostcard-Web component to validate any new 990 Submissions. Pursuant to Internal Revenue Code (IRC) 6104, all information transmitted to IRS via IRS Form 990N is made publicly available approximately two weeks after submission, online, via www.irs.gov, the Tax-Exempt Organization Search (TEOS) site.

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

Internet Protocol Address (IP Address)

Name

Other

Tax ID Number

Telephone Numbers

Please explain the other type(s) of PII that this project uses.

Log-in Usernames, Passwords

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

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)?

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

System

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. ePostcard consists of two sub-components, a front-end and back-end. ePostcard-Web is the web frontend that is responsible for taking in 990N form submission information from external users. The submissions are validated and transmitted to the IRS via the MeF web services. ePostcard- NAP is the backend batch process that retrieves Employee Identification Number (EIN) data from the IRS NAP and loads it into the ePostcard database. The EIN information is used by the ePostcard-Web component to validate any new 990 Submissions. Pursuant to Internal Revenue Code (IRC) 6104, all information transmitted to IRS via IRS Form 990N is made publicly available approximately two weeks after submission, online, via www.irs.gov, the Tax-Exempt Organization Search (TEOS) site.
- 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? 6373
- 1.7 What are the changes and why? Expiring PCLIA.
- 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.

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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".

Yes. ePostcard is a contractor owned and managed application. Accenture is the IRS contractor for ePostcard. Authority and purpose is pursuant to section 6103(h)(1) of the Internal Revenue Code (IRC). IRC 6103(h)(1) provides for disclosure of returns and return information to officers and employees of the Department of the Treasury (including IRS) whose official duties require access for tax administration. Accenture pulls the National Accounts Profile (NAP) file from the IRS server. This file is pulled weekly to validate the users' need to access ePostcard. ePostcard is a web-based application that transfers submittals to MeF. Once the users enter their information in the IRS Form 990N, it is transmitted to the IRS MeF production system.

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

Tax Exempt & Government Entities (TE/GE) Investment Executive Steering Committee (IESC)

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

Yes

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

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

The IRS has the legal right to ask for information per IRC sections 6001, 6011, and 6012(a), and their regulations. The regulations state that "taxpayers must file a return or statement with IRS for any tax they are liable for". Their response is mandatory under these sections. A Privacy Act Notice is present on the Form and

displayed on the site prior to submission. Notice, consent and due process are provided pursuant to 5 USC.

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.

The IRS has the legal right to ask for information per IRC sections 6001, 6011, and 6012(a), and their regulations. The regulations state that "taxpayers must file a return or statement with IRS for any tax they are liable for". Their response is mandatory under these sections. This is a requirement of the Pension Protection Act of 2006.

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

Not applicable

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

A Privacy Act Notice is present on the form and displayed on the site prior to submission. Notice, consent and due process are provided pursuant to 5 USC.

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

Contractor 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.

IRS Users - Yes - Read and Write Access Level

IRS Managers - Yes - Read and Write Access Level

IRS System Administrators - No Access

IRS Developers - No Access

Contractor Users - No Access

Contractor Managers - No Access

Contractor System Administrator - Yes - Administrator Access Level - High Background Investigation Level - Yes background completed

Contractor Developers - Yes - Administrator Access Level - High Background Investigation Level - Yes background completed

- 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 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?

A list of IRS users requiring access is provided to the contractor by IRS Electronic Products and Services Support (EPSS) e-helpdesk personnel. The contractor determines the administrators and developers requiring access based on the roles and requirements for system maintenance and provides the names and information to IRS program management for authorization. ePostcard is not an IRS managed application - it resides on and is managed by an IRS contractor. Therefore, Business Entitlement Access Request System (Bears) is not applicable.

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?

None

- 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.
- 5.2 Does this system use or plan to use SBU data in a non-production environment?

Interfaces

Interface Type

IRS Systems, file, or database Agency Name Modernized eFiling System (MeF) Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

National Account Profile (NAP)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Secure Access Digital Identity (SADI)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Credential Service Provider (CSP)

Interface Type

Forms

Agency Name

990-N Electronic Notice of (ePostcard) for Tax Exempt

Organizations Not Required to File Form 990

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Via online submission for annual 990-N filing from external users.

Interface Type

IRS or Treasury Contractor

Agency Name

Accenture

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secure File Transfer Protocol (SFTP)

Interface Type

IRS Systems, file, or database

Agency Name

IRS.GOV

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secure File Transfer Protocol (SFTP)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

SORN IRS 34.037- Audit Trail and Security Records- The IRS limits the use of the system to employees who process the work and those that research it.

SORN Number & Name

IRS 50.222 - Tax Exempt/Government Entities (TE/GE) Case Management Records

Describe the IRS use and relevance of this SORN.

ePostcard is a Case Management system. SORN IRS 50.222 matches the system description for ePostcard and its functionality.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Modernized eFile (MeF) System

What is the GRS/RCS Item Number?

19 Item 81

What type of Records is this for?

Electronic

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

The Modernized e-File System (MeF) accepts, collects, validates, prepares for downstream processing, and retains taxpayer data including, return forms series families relating to corporations, individuals, estates/trusts, exempt organizations, partnerships, employers, excise tax and extensions with all schedules, forms,

statements, and attachments required by law which were electronically filed via the IRS portals (www.irs.gov/efile) on the IRS Internet. MeF stores accepted returns in the Modernized Tax Return Database (MTRDB). The MTRDB is the data repository for MeF and is the authoritative system of record for original accepted tax returns that are electronically filed by taxpayers, tax practitioners, and authorized return submitters. MeF also collects State tax returns, whether filed with a federal return or not, for transmission to the appropriate State agency; that is, MeF will make State returns available to States.

What is the disposition schedule?

Delete/Destroy electronic data after successful entry and verification into the MTRDB repository. (A) Inputs: The Modernized e-File System (MeF) end users register for IRS e-Services program and complete an application for IRS e-file. After an applicant passes the suitability check and the IRS completes processing the application, the IRS notifies the applicant of acceptance to participate in IRS e-file. Transmitters and Software Developers must complete testing before final acceptance. The IRS assigns Electronic Filer Identification Numbers (EFINs) to all Providers and assigns Electronic Transmitter Identification Numbers (ETINs) to Transmitters, Software Providers, and Online Providers. (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. Note: The following updated disposition requests are pending NARA approval. All system data was previously approved for a 75-year retention under Job No. N1-58-09-98. The following retentions are by default; forms attached to different form families (will be retained in association with that form family). Prior to any final records disposition actions, check with the IRS Records Office (*Records Management) regarding status. PENDING DISPOSITION 1. The retention period is 6 years after the end of the processing year unless needed for Collection Statute Expiration Date (CSED). (C) Outputs: The Modernized e-File System (MeF) outputs support eFile and Modernized eFile Programs supported by the System (including Business Master File, Business Master File Returns Processing, End-User (public) documentation hosted on the IRS Internet web site.