Date of Approval: 02/03/2025 Questionnaire Number: 1788

# **Basic Information/Executive Summary**

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

Return Preparer Database (RPD)

Acronym:

RPD

**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 Internal Revenue Service (IRS) Small Business/Self-Employed (SB/SE) Examination and Return Preparer Office (RPO) ensures that all tax practitioners, tax preparers and other third parties in the tax system adhere to professional standards and follow the law. The RPD is used to assist the Examination and RPO with their mission and to oversee the federal tax return preparer industry. The RPO also uses the RPD to analyze adherence to return preparer standards and e-file provider policy. The primary users of the database are the RPO, Return Preparer Coordinators, Office of Professional Responsibility (OPR) and the Criminal Investigation Division.

# **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).

The Small Business/Self-Employed (SB/SE), Office of Professional Responsibility (OPR) and Return Preparer Offices is taking steps to ensure that all tax practitioners, tax preparers and other third parties in the tax system adhere to professional standards and follow the law. In order to do this successfully, the PII data captured in this database will aid the SB/SE and Return Preparer Office to monitor and measure specific targeted segments that may or may not be complying and determine reasons behind certain behaviors. It will also identify segments that need assistance with understanding new third party regulations so that key messages can be targeted to such segments.

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

Address

Agency Sensitive Information

Centralized Authorization File (CAF)

Criminal Investigation Information

Criminal Record

Document Locator Number (DLN)

**Email Address** 

Employer Identification Number

**Employment Information** 

Federal Tax Information (FTI)

Individual Taxpayer Identification Number (ITIN)

Internet Protocol Address (IP Address)

Name

Non-Tax Proprietary data

Official Use Only (OUO) or Limited Office Use (LOU)

Preparer Taxpayer Identification Number (PTIN)

Professional License Number

Social Security Number (including masked or last four digits)

Standard Employee Identifier (SEID)

Tax ID Number

Telephone Numbers

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)?
  No
- 1.3 What type of project is this (system, project, application, database, pilot/proof of concept, power platform/visualization tool)?

Database

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. The database is the central library for preparer data and information flow from many sources. For example, complaints, data breaches, SB/SE referrals, and lead development center case are keyed it into the system one at a time. We extract return counts from the Compliance Data Warehouse (CDW). Other data like acceptance agent (AA) or certifying acceptance agent (CAA) and criminal investigation are e-mailed to us and then loaded into the system.
- 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? 6686
- 1.7 What are the changes and why?

We are doing this because PCLIA (v.3) for # 6686 Return Preparer Database (RPD) is expiring on 3/7/2025.

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".

No

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

There is no governance board or Executive Steering Committee (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.

Notice, consent and due process are provided in the tax forms instructions filed by the taxpayer, and 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)?

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.

The database can be restricted at the following levels:

None - No access to the module

View users - read only access

Add/Edit users - can add and edit records

Manager users - can add, edit records, run reports and assign work

Administrators - can add, edit records, run reports, assign work and add new users to the database

- 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 Business Entitlement Access Request System (BEARS) system utilizes the standard IRS on-line access application to document approvals for access. Data access is granted on a need-to-know basis. A potential user must submit a request for access to their local management for approval. Users are not permitted access without a signed form from an authorized management official. Specific permissions (Read, Write, Modify, Delete, and/or Print) are defined on the form and set (activated) by the System Administrator prior to the user being allowed access. User privileges and user roles determine the types of data that each user has access to. Management 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 which provide them the least amount of access to PII/SBU data that is required to perform their business function after receiving appropriate approval.

- 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?

  No system risked identified.
- 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**

**Forms** 

Agency Name

14157-A - Tax Return Preparer Fraud or Misconduct Affidavit

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Keyed in

#### **Interface Type**

IRS Systems, file, or database

Agency Name

elf 1544 - MeF - Electronic Tax Administration Research and

Analysis System (ETARAS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure email/Zixmail

#### **Interface Type**

IRS Systems, file, or database

Agency Name

Criminal Investigation Management Information System (CIMIS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure email/Zixmail

### **Interface Type**

Forms

Agency Name

5346 - Examination Information Report

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secure email/Zixmail

#### **Interface Type**

Forms

Agency Name

14039 - Identity Theft Affidavit

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Mail

#### **Interface Type**

IRS or Treasury Contractor

Agency Name

Selections and Analytics Platform (SNAP)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure email/Zixmail

#### **Interface Type**

Other Federal Agencies

Agency Name

PACER (Public Access to Court Electronic Records)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure email/Zixmail

Other Transfer Method

They logged them in one a time

#### **Interface Type**

IRS Systems, file, or database

Agency Name

Audit Information Management System (AIMS) Computer

Information System (ACIS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure email/Zixmail

### **Interface Type**

Forms

Agency Name

211 - Application for Award for Original Information

Incoming/Outgoing

Incoming (Receiving)

#### Transfer Method

Mail

#### **Interface Type**

IRS Systems, file, or database

Agency Name

Tax Professional PTIN System (TPPS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure email/Zixmail

#### **Interface Type**

Forms

Agency Name

14157 - Return Preparer Complaint

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Keyed into

### **Interface Type**

Forms

Agency Name

3949-A- Information Referral

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Keyed in

#### **Interface Type**

IRS Systems, file, or database

Agency Name

Compliance Data Warehouse (CDW)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

SAS

#### **Interface Type**

Forms

Agency Name

14242 - Report Suspected Abusive Tax Promotions or Preparers

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Keyed in

#### **Interface Type**

Forms

Agency Name

13551 - Application to Participate in the IRS Acceptance Agent

Program

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure email/Zixmail

#### **Interface Type**

Forms

Agency Name

14788 - SB/SE LDC Contempt Referral

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure email/Zixmail

### **Interface Type**

IRS Systems, file, or database

Agency Name

CDW Knowledge Graph Environment (CKGE) Graph Database and Services

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secure email/Zixmail

### **Interface Type**

Forms

Agency Name

14719 - SBSE Return Preparer Referral

Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Secure email/Zixmail

#### **Interface Type**

IRS Systems, file, or database
Agency Name
e-Trak Practitioner
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Secure email/Zixmail

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

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

IRS 22.062 - Electronic Filing Records

Describe the IRS use and relevance of this SORN.

We analyze activities of tax preparers related to tax preparation.

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

IRS 37.111 - Preparer Tax Identification Number Records
Describe the IRS use and relevance of this SORN.
We analyze activities of tax preparers related to tax preparation.

## **Records Retention**

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

32 IRS Electronic Tax Administration (ETA)

What is the GRS/RCS Item Number?

46

What type of Records is this for?

Electronic

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

All records housed in the Return Preparer Database (RPD) system will be erased or purged from the system in accordance with approved retention periods. It is the official repository for data and documents and has National Archives approval to affect data disposition. Any records generated and maintained by the system

will be managed according to requirements under IRM 1.15.1 and 1.15.6 and will be destroyed using IRS Records Control Schedule (RCS) 32, Item 46 and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer.

What is the disposition schedule?

Cut off data at the end of the calendar year. Delete/Destroy data 6 years after cutoff.

## **Data Locations**

What type of site is this?

System

What is the name of the System?

Preparer Small Business/Self-Employed (SB/SE)

What is the sensitivity of the System?

Federal Tax Information (FTI)

What is the URL of the item, if applicable?

XXXXX.XX.irsnet.gov, the IP address (XXX.XXX.XXX.XXX)

Please provide a brief description of the System

SQL Server - Microsoft Server 2019

What are the incoming connections to this System?

Service accounts and bag accounts.

What are the outgoing connections from this System?

Service accounts and bag accounts.