Date of Approval: 12/27/2024 Questionnaire Number: 1664

Basic Information/Executive Summary

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

Tax Return Database

Acronym:

TRDB

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.

TRDB is a mainframe-based database application that assists the Wage & Investment Division in maintaining electronic tax return records and is the authoritative data store for electronically filed tax returns for tax years 1998 to present. TRDB receives the original tax returns as filed by the taxpayers from multiple Current Production Environment electronic filing systems. In addition, TRDB interfaces with Error Resolution System (ERS) to receive corrections to taxpayer submitted data, ERS processing statuses and processing information. ERS is not part of the TRDB accreditation boundary. The TRDB system also receives data perfection corrections to these returns prior to the return being posted to the Individual Master File or Business Master File and these corrections are stored on TRDB for subsequent research.

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).

All information that is stored in this system comes from the submission of tax returns submitted directly to the IRS through other IRS systems. The data collected in this system is used in the Internal Revenue Service (IRS) tax administration initiatives and strategies to: validate errors on tax returns, assess the correct tax and to aid in the compliance efforts of IRS revenue officers, tax examiners and field agents. The data collected is also used to produce tax return transcripts requested by the taxpayers and their authorized representatives to support voluntary tax compliance. All records housed in the TRDB system will be erased or purged from the system in accordance with approved retention periods.

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

Address

Adoption Taxpayer Identification Number

Alien Registration Number

Centralized Authorization File (CAF)

Driver's License Number

Email Address

Employer Identification Number

Employment Information

Financial Account Number

Individual Taxpayer Identification Number (ITIN)

Internet Protocol Address (IP Address)

Medical History/Information

Name

Online Identifiers

Other

Preparer Taxpayer Identification Number (PTIN)

Professional License Number

Social Security Number (including masked or last four digits)

Tax ID Number

Vehicle Identification Number (VIN)

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

Name, date of birth, place of birth, mother's maiden name, certificate of license, Alien Number, Tax Account Information

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

Database and command code views

- 1.35 Is there a data dictionary for this system?
- 1.36 Explain in detail how PII and SBU data flow into, through and out of this system. The PII collected in this system is used in the Internal Revenue Service (IRS) tax administration initiatives and strategies to: validate errors on tax returns, assess the correct tax and to aid in the compliance efforts of IRS revenue officers, tax examiners and field agents. The PII collected is also used to produce tax return transcripts requested by the taxpayers and their authorized representatives to support voluntary tax compliance.
- 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?
- 1.7 What are the changes and why? Expiring PCLIA
- 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.

211046

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

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

Applications Development Corporate Data Governance Board

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

3.4 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?

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

This system is only a repository of taxpayer information submitted directly to the IRS through other IRS applications. This system does not interact with taxpayers directly and thus "due process" is addressed by other IRS applications that directly interact with taxpayers. Any issues that are identified by these other means will submit changes to this system through automated methods so an auditable record may be maintained. Due process is 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)?

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.

IRS Employee users and managers have Read only access. IRS employee system administrators have read and write access. Contractor users and developers have read only access, and their background investigation is complete.

- 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". 50,000 to 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 10,000
- 4.6 How is access to SBU/PII determined and by whom?

 Employees request access to TRDB by submitting a BEARS request which must be approved by their manager. When an employee is terminated or transferred from the IRS, their manager submits a BEARS request to remove their access to the system.
- 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?

There are no identified risks that need to be resolved.

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?

Interfaces

Interface Type

IRS Systems, file, or database Agency Name Business Master File Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

Interface Type

IRS Systems, file, or database

Agency Name

Error Resolution System

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

Interface Type

IRS Systems, file, or database

Agency Name

Integrated Data Retrieval System

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

Interface Type

IRS Systems, file, or database

Agency Name

Individual Master File

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

Interface Type

Forms

Agency Name

Form 940 Employer's Annual Federal Unemployment (FUTA)

Tax Return Form 941 Employer's Quarterly Fede

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

Interface Type

IRS Systems, file, or database

Agency Name

Generalized Mainline Framework

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

Interface Type

IRS Systems, file, or database

Agency Name

Modernized Tax Return Database

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 22.062 - Electronic Filing Records

Describe the IRS use and relevance of this SORN.

TRDB receives data from Electronic Filing Records for database retrieval.

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

TRDB receives data from Individual Master File for database retrieval.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

TRDB receives data from Audit Trail and Security Records for database retrieval.

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

TRDB receives data from Business Master File for database retrieval.

Records Retention

What is the Record Schedule System? Record Control Schedule (RCS)

What is the retention series title?

Taxpayer Services

What is the GRS/RCS Item Number?

29, item 445

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item. The Tax Return Database (TRDB) assists the Wage & Investment (W&I) Division in maintaining electronic tax return records and is the authoritative data store for electronically filed tax returns for tax years 1998 to the present for individuals, partnerships, and employers.

What is the disposition schedule?

(A) Inputs: Tax returns and tax related data received from multiple filing systems. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) AUTHORIZED DISPOSITION Destroy immediately after data have been entered or otherwise incorporated into the master file or database and verified. (B) System Data: Information in the system includes tax returns and other tax related data for individuals, partnerships and those filed by employers. (Job No. DAA-0058-2013-0004-0001) AUTHORIZED DISPOSITION Cut off at the end of the processing year. Delete/Destroy 6 years after cutoff. (C) Outputs: Tax data from this system is posted to the Individual Master File (IMF) or Business Master File (BMF). AUTHORIZED DISPOSITION N/A. The data in these systems are already scheduled under previously approved schedules. AUTHORIZED DISPOSITION N/A. The data in these systems are already scheduled under previously approved schedules.

Data Locations

What type of site is this?

System

What is the name of the System?

DOCIT

What is the sensitivity of the System?

Sensitive But Unclassified (SBU)

What is the URL of the item, if applicable?

http://docit.web.irs.gov/webtop/wdk/system/drl/drlview.jsp

Please provide a brief description of the System
DocIT is TRDB's documentation repository.

What are the incoming connections to this System
All federal employees in TRDB have access to DocIT.

What are the outgoing connections from this System?
No outgoing connections just document repository.