Date of Approval: 04/10/2025 Questionnaire Number: 1814

# **Basic Information/Executive Summary**

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

United States Residency Certification (USRC)

Acronym:

**US CERT** 

**Business Unit** 

**Taxpayer Services** 

Preparer

# For Official Use Only

Subject Matter Expert

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Program Manager

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Designated Executive Representative

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**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 U.S. Residency Certification (US CERT) database is owned by Large Business and International (LB&I). It is administered by a team in the Applications Development, Customer Service, Tax Professional E-Services Branch, Field Apps Section (IT). There are no outside contractors. The General Support System, GSS-30, for US CERT is in the Enterprise Computing Center (ECC). Department employees (clerks, tax examiners, leads, managers, department manager, planning and analysis (P&A) analyst, and Headquarter (HQ) Analyst) have access to the database after a Business Entitlement Access Request System (BEARs) request is approved and they are set up in the database. IT employees also have access to the database as needed. The database is part of the GSS-30 Boundary, so it is also stored in ECC. The US CERT database benefits the Internal Revenue Service (IRS) by automating much of what was once a pure

paper process. The US CERT database is needed as the sole source of case tracking and processing for the U.S. Residency Certification program. When a Form 8802 is submitted, it's information (Personally Identifiable Information (PII)) is entered into the database. If the form has a Form 2848 or Form 8821 attached to it, those are entered into the 8821 Database which is in the U.S. Residency Certification (USRC) Database. These forms allow the applicant to appoint a third party to speak on their behalf about the application and to receive Form 6166, if applicable. It is a central location to track all the work in the program and is often certified without human intervention through the automated Integrated Data Retrieval System (IDRS) research function which is a part of the database. Once a certification is approved, it is sent to print the Form 6166 on specialty paper. PII is entered into the database (incoming) from the Forms 8802, 8821, and/or 2848 - this includes, name, taxpayer identification number (TIN), address, and tax information needed to verify residency. PII is printed on the certifications once approved or letters if more information is needed (outgoing) this includes name, TIN, and address.

# **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 Form 8802 provides the information about the applicant, it provides the name, address, Taxpayer Identification Numbers (TINs), information about the applicant (individual or non-individual), and lists what certifications are being requested. TINs are needed to verify fact of filing due to the taxpayer requesting F6166, Certificate of Residency, to offset foreign taxation. If the application (Form 8802) also includes a Form 8821 or Form 2848, that information is included in the 8821 database and added to the case as a third party that can receive information about the application. Once approved, the designated name, TIN and address are printed on the Form 6166 and mailed to the address requested. After the case is completed, it is stored, either digitally or sent to records storage for paper. Records Management states after 3 years and 6 months, the records can be destroyed.

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) Citizenship or Migration Status Employer Identification Number

Federal Tax Information (FTI)

Individual Taxpayer Identification Number (ITIN)

Name

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

Other

Preparer Taxpayer Identification Number (PTIN)

Social Security Number (including masked or last four digits)

Standard Employee Identifier (SEID)

Tax ID Number

Telephone Numbers

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

Spouses name and address; Spouses taxpayer identification number (TIN)

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)?

System, 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. U.S. Residency Certification (USRC) users observe the hard copy and type the

Personally Identifiable Information (PII) from the hard copy into the application. USRC does not share PII with other functions with the exceptions of Large

Business and International (LB&I), Competent Authority, Counsel, Criminal Investigation or other high-level inquiries. The life cycle of records is 3 years and

6 months.

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? 6690
- 1.7 What are the changes and why?

  Renewal, changes are a more in-depth and comprehensive 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.

211121

- 1.9 What OneSDLC State is the system in (Allocation, Readiness, Execution)? Allocation
- 1.95 If this system has a parent system, what is the four digit PCLIA Number of the parent system?

  0000
- 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.

Previously Wage and Investment (W&I), currently Taxpayer Services (TS)

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?

No

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

To correct their information, an individual would need to call or write in with the new information.

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.

Tax Examiner, Clerk, Managers, Leads, Analyst, Information Technology (IT) - same access level to personally identifiable information (PII) - read and write, different ability to view reports - clerks and tax examiners can only view their own reports, everyone else can view team and department reports.

- 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 BEARs request, then a manager can add access to the respective employee. A monthly review is performed to remove inactive users.

- 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?
  - 2 Plan of Action and Milestones (POAMs) both requiring the input and approval of this new Privacy and Civil Liberties Impact Assessment (PCLIA).

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**

Forms

Agency Name

2848 - Power of Attorney and Declaration of Representative

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Enterprise Fax (eFax)

### **Interface Type**

IRS Systems, file, or database

Agency Name

**IDRS** 

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure File Transfer Protocol (SFTP)

### **Interface Type**

**Forms** 

Agency Name

8802 - Application for United States Residency Certification

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Enterprise Fax (eFax)

### **Interface Type**

**Forms** 

Agency Name

6166 - U.S. Residency Certification

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Mail

#### **Interface Type**

Forms

Agency Name

8821 - Tax Information Authorization

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Mail

### **Interface Type**

Forms

Agency Name

2848 - Power of Attorney and Declaration of Representative

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Mail

### **Interface Type**

Forms

Agency Name

8821 - Tax Information Authorization

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Enterprise Fax (eFax)

## **Interface Type**

Forms

Agency Name

8802 - Application for United States Residency Certification

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Mail

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

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

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

The U.S. Residency Certification (USRC) program passes data files to Customer Account Data Engine Individual Master File (CADE IMF), so the tax examiners could verify return data, and correct and update the notice accuracy. Once the system/cycle of data is closed out, CADE IMF produces output files that are sent back to USRC for further backend processing.

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

IRS 24.046 - Customer Account Data Engine Business Master File Describe the IRS use and relevance of this SORN.

The U.S. Residency Certification (USRC) program passes data files to Customer Account Data Engine Business Master File (CADE BMF), so the tax examiners could verify return data, and correct and update the notice accuracy. Once the system/cycle of data is closed out, CADE BMF produces output files that are sent back to USRC for further backend processing.

### **Records Retention**

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

29 Tax Administration - Taxpayer Services

What is the GRS/RCS Item Number?

418

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item. U.S. Residency Certification (U.S. CERT) is a database application that processes Forms 8802 and validates U.S. residency to generate official Form 6166 letters for those entities (domestic and international) who wish to claim benefits under a tax treaty or to obtain exemption from a value added tax (VAT) imposed by a particular foreign country. This application was formerly known as Foreign Certification Form 6166 (FOR CERT).

What is the disposition schedule?

A) Cut off at end of calendar year in which case is closed (application is accepted or rejected). Closed files may be retired to the Records Center on a quarterly basis, as volume warrants. Destroy 6 years, 3 months after cutoff. B) AUTHORIZED DISPOSITION Retain on-line 18 months after case is closed (application is accepted or rejected). Maintain archived copy offline for an additional 10 years, then delete.

## **Data Locations**

What type of site is this?

System

What is the name of the System?

U.S. Residency Certification (USRC) Database

What is the sensitivity of the System?

Personally Identifiable Information (PII) including Linkable Data Please provide a brief description of the System.

The U.S. Residency Certification (US CERT) database automates much of what was once a pure paper process, thereby providing requestors of Form 6166, faster, quality service by eliminating many of the steps found in Internal Revenue Service (IRS) paper processing. Though the taxpayer (or third party) must still submit a paper request (Form 8802) and receive a paper certification (Form 6166), data storage and validation of that taxpayer data is done electronically in a single database. Once a valid Form 8802 request is input into the database by an input operator, it is often certified without human intervention through automated Integrated Data Retrieval System (IDRS) research. Where requests requiring further attention or manual research, the business unit employees can track and work these requests within the database application until either they are rejected or certified. Hence, the application provides a variety of rejection and suspense letters, as well as various managerial reports of an inventory and statistical nature.

What are the incoming connections to this System?

Tax examiners manually enter applicant information. IDRS returns information on whether the applicant can be auto verified for certification approval.

What are the outgoing connections from this System?

IDRS interfaces with the database to collect information to perform the auto-IDRS functions of verifying the residency of the applicant, if possible. Based on approved status, certifications and/or letters are mailed out.