Date of Approval: February 20, 2019   PIA ID Number: 3742

A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Electronic Tax Administration Research Analysis System, ETARAS

2. Is this a new system? No

> 2.a. If no, is there a Privacy Civil Liberties Impact Assessment (PCLIA) for this system? Yes
>
> > If yes, enter the full name, acronym, and milestone of the most recent PCLIA.
> >
> > Electronic Tax Administration Research Analysis System, ETARAS PIA # 1573
> >
> > Enter the approval date of the most recent PCLIA. 12/15/2015
> >
> > If yes Indicate which of the following changes occurred to require this update (check all that apply).

No   Addition of Personally Identifiable Information (PII) (PII is any information that is linked or linkable).
No   Conversions
No   Anonymous to Non-Anonymous
No   Significant System Management Changes
No   Significant Merging with Another System
No   New Access by IRS employees or Members of the Public
No   Addition of Commercial Data / Sources
No   New Interagency Use
No   Internal Flow or Collection
Yes   Expiring PCLIA

> Were there other system changes not listed above? No

3. What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym. Sustaining Operations (SO) ESC

3.a. Check the current Enterprise Life Cycle (ELC) Milestones (select all that apply).

No   Vision & Strategy/Milestone 0
No   Project Initiation/Milestone 1
Yes   Domain Architecture/Milestone 2
Yes   Preliminary Design/Milestone 3
Yes   Detailed Design/Milestone 4A
Yes   System Development/Milestone 4B
Yes   System Deployment/Milestone 5
Yes   Operations & Maintenance (i.e., system is currently operational)

4. Is this a Federal Information Security Management Act (FISMA) reportable system? Yes

A.1 General Business Purpose

5. What is the general business purpose of this system? Provide a clear, concise description of the system, application or database, the reason for the system, and the benefits to the IRS to use the information, and how the information will be used.

The Electronic Tax Administration Research and Analysis System (ETARAS) is an application that resides on the GSS-30 Wintel Application Servers. ETARAS was created to give e-file program owners, managers, and executives, information about electronic filing. The system contains data for every single tax return filed electronically. This data includes both line item data pulled directly from the return and characteristic data that describes the return. Line item data is limited but includes information such as the Social Security Number (SSN), Spouse SSN, Adjusted Gross Income (AGI), Filing Status, Refund Amount, Zip Code, State, and Earned Income Tax Credit (EITC) amounts. Examples of the "characteristic" data include the transmitter's Electronic Transmitter Identification Number (ETIN), the preparer's Electronic Filing Identification Number (EFIN), Preparer Firm Employer Identification Number (EIN), parent form type and the number and types of forms/schedules attached to the return. This allows an analyst to determine if the taxpayer filed the applicable forms/schedule but does not go into the complete details of exactly what fields were completed on each form. The system contains data on electronically transmitted individual (1040 series) tax returns, historical copies of Third Party Data Store (TPDS) tables, copies of the refund files transmitted to Financial Management Service (FMS), as well as information on BMF submissions (94XML, 1041, 1065, 990, 720, 2290, 8849 and 1120 series returns). This repository of information is used by a very limited number of analysts.

B. PII DETAIL

6. Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any type of Sensitive but Unclassified (SBU) or Personally Identifiable Information (PII)?
Yes

      6.a. If yes, does the system use, collect, receive, display, store, maintain, or disseminate Social Security Numbers (SSN s) or tax identification numbers (i.e. last 4 digits, etc.)? Yes

        If yes, check all types of tax identification numbers (TIN) that apply to this system:

Yes	Social Security Number (SSN)
Yes	Employer Identification Number (EIN)
No	Other Taxpayer Identification Number

        If SSNs apply, which of the following approved Treasury uses of the SSNs applies:

No	Security background investigations
No	Interfaces with external entities that require the SSN
Yes	Legal/statutory basis (e.g. where collection is expressly required by statute)
Yes	When there is no reasonable alternative means for meeting business requirements
No	Statistical and other research purposes
No	Delivery of governmental benefits, privileges, and services
No	Law enforcement and intelligence purposes
Yes	Another compelling reason for collecting the SSN

        Explain why one or more of the eight authorized uses above support the new or continued use of SSNs.

        There is no alternative to the use of the SSN. The SSN is the significant part of the data being processed.

Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN s (or tax identification numbers).

There is no alternative to the use of the SSN. The SSN is the significant part of the data being processed. There is no planned mitigation strategy to mitigate or eliminate the use of the SSN on the system.

6.b. Does this system use, collect, receive, display, store, maintain, or disseminate other (non-SSN) PII (i.e. Names, addresses, etc.)? Yes

If yes, specify the information.

Selected	PII Element
Yes	Name
Yes	Mailing address
No	Phone Numbers
Yes	E-mail Address
No	Date of Birth
No	Place of Birth
No	Standard Employee Identifier (SEID)
No	Mother's Maiden Name
Yes	Protection Personal Identification Numbers (IP PIN)
Yes	Internet Protocol Address (IP Address)
No	Criminal History
No	Medical Information
Yes	Certificate or License Numbers
No	Vehicle Identifiers
No	Passport Number
No	Alien Number
Yes	Financial Account Numbers
No	Photographic Identifiers
No	Biometric Identifiers
No	Employment Information
No	Tax Account Information
No	Centralized Authorization File (CAF)

6.c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates? Yes

If yes, select the types of SBU

No Other SBU Records found.

6.d. Are there other types of SBU/PII used in the system? No

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

Yes   PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a)

Yes   SSN for tax returns and return information is Internal Revenue Code Section 6109

No   SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397

No   PII for personnel administration is 5 USC

No   PII about individuals for Bank Secrecy Act compliance 31 USC

No   Information by CI for certain money laundering cases may be 18 USC

6.f. Has the authority been verified with the system owner? Yes

B.1 BUSINESS NEEDS AND ACCURACY

7. Explain the detailed business needs and uses for the SBU/PII, and how the SBU/PII is limited only to that which is relevant and necessary to meet the mission requirements of the system. If SSNs (or tax identification numbers) are used, explicitly explain why use of SSNs meets this criteria. Be specific.

> Each data item is required for the business purpose of ETARAS, which is to access and view the accepted and rejected returns information in order to identify problems, like programming errors or customer misinformation, and resolve them. Also provide statistical information to assist in the promotion of Electronic Filing.

8. How is the SBU/PII verified for accuracy, timeliness, and completeness?

> ETARAS consolidates its data into accepted and rejected databases. It is this consolidation that gives the data its integrity. The data that ETARAS stores is unique in its format and composition. However, there are other systems, such as the E-File Report Web Page, that have summarized data, which is used to validate the accuracy, timeliness and completeness of the data. ETARAS also serves as a system of validation to these other systems, such as the E-File Reports Web Page. The Electronic Filing (ELF) system produce other reports for other systems that also serve as tools for verification of the ETARAS data. Having two systems with similar data, one detail and one summary, allows us to validate one set of data against the other. Validity of the data cannot be done, since this is done at the mainframe level. The data that ETARAS receives is the product of output reports from different major Internal Revenue Service (IRS) systems (Electronic Filing System - ELF), Electronic Filing System (94x XML, Extensible Markup Language), Modernized eFile (MeF), Electronic Filing System (EFS), Error Resolution System (ERS). These systems produce reports that become the source of the ETARAS data as well as other systems throughout the IRS. Data validation is conducted by these systems and not at the ETARAS level.

C. PRIVACY ACT AND SYSTEM OF RECORDS

The Privacy Act requires Federal agencies that maintain a system of records to publish systems of records notices (SORNs) in the Federal Register for records from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence. The Privacy Act also provides for criminal penalties for intentional noncompliance.

9. Does your application or this PCLIA system pertain to a group of any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence? An identifier may be a symbol, voiceprint, SEID, or other personal identifier that is used to retrieve information. <u>Yes</u>

> If yes, enter the SORN number(s) and the complete the name of the SORN(s).

SORNS Number	**SORNS Name**
IRS 22.062	Electronic Filing Records

IRS is required to have a published Privacy Act system of records in the Federal Register. Please identify the Privacy Act SORN(s) that cover these records. If you need additional assistance identifying the correct SORNs please email *Privacy.

D. RESPONSIBLE PARTIES

10. Identify the individuals for the following system roles. ##Official Use Only

E. INCOMING PII INTERFACES

11. Does the system receive SBU/PII from other system or agencies? Yes

   11.a. If yes, does the system receive SBU/PII from IRS files and databases? Yes

   If yes, enter the files and databases.

System Name	Current PCLIA	Approval Date	SA&A?	Authorization Date
MCF Modernized eFile (MCFMEF1041)	No		No	
Modernized eFile (MEF6803)	No		No	
Error Resolution System (ERS3301)	No		No	
PDIPD.I46030.F011	No		No	
NCFModernized eFile Schedule K1(NCFMEF1041SCH K 1)	No		No	
NCFModernized eFile (NCFMEF1544)	No		No	
NCFModernized eFile (NCFMEF940X)	No		No	
NCFModernized eFile Schedule A (NCFMEF940 SCHA)	No		No	
NCFModernized eFile (BCFMEF941X 944)	No		No	
NCFModernized eFile (NCFMEF943)	No		No	
NCFModernized eFile (NCFMEF945)	No		No	
Electronic Filing System (ELF1544)	No		No	
Electronic Filing System (ELF1544SO)	No		No	

   11.b. Does the system receive SBU/PII from other federal agency or agencies? No

   11.c. Does the system receive SBU/PII from State or local agencies? No

   11.d. Does the system receive SBU/PII from other sources? No

   11.e. Does the system receive SBU/PII from Taxpayer forms? Yes

   If yes, identify the forms.

Form Number	Form Name
1040, 1040A, 1040NR, 1040PR, 1040SS, 1040EZ	U.S. Individual Income Tax Return
9465	Installment Agreement Request
4868	Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
56	Notice Concerning Fiduciary Relationship
2350	Application for Extension of Time To File U.S. Income Tax Return
940	Employer's Annual Federal Unemployment (FUTA) Tax Return
941	Employer's QUARTERLY Federal Tax Return
944	Employer's ANNUAL Federal Tax Return
943	Employer's Annual Federal Tax Return for Agricultural Employees
945	Annual Return of Withheld Federal Income Tax
1065	U.S. Return of Partnership Income
1065 B	U.S. Return of Income for Electing Large Partnerships
1041	U.S. Income Tax Return for Estates and Trusts
1120	U.S. Corporation Income Tax Return
1120S	U.S. Income Tax Return for an S Corporation
1120POL	U.S. Income Tax Return for Certain Political Organizations
1120F	U.S. Income Tax Return of a Foreign Corporation
720	Quarterly Federal Excise Tax Return
2290	Heavy Highway Vehicle Use Tax Return

8849	Claim for Refund of Excise Taxes
990, 990EZ, 990PF, 990N	Return of Organization Exempt From Income Tax
7004	Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns
8868	Application for Automatic Extension of Time To File an Exempt Organization Return

11.f. Does the system receive SBU/PII from Employee forms (such as the I-9)? No

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F. DISSEMINATION OF PII

12. Does this system disseminate SBU/PII? No

G. PRIVACY SENSITIVE TECHNOLOGY

13. Does this system use social media channels? No

14. Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, Radio Frequency Identification (RFID), etc.? No

15. Does the system use cloud computing? No

16.   Does this system/application interact with the public? No

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H. INDIVIDUAL NOTICE AND CONSENT

17. Was (or is) notice provided to the individual prior to collection of information? No

   17.b. If no, why not? If information is not collected directly from an individual, please discuss the factors considered in deciding to collect information from third party sources.
   Not applicable - ETARAS is only a repository of taxpayer (summary data) information submitted directly to the IRS through other IRS applications. ETARAS does not interact with taxpayers directly and thus "notice, consent, and due process" are addressed by other IRS applications that directly interact with taxpayers.

18. Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information? No

   18.b. If individuals do not have the opportunity to give consent, why not?
   Not applicable - ETARAS is only a repository of taxpayer (summary data) information submitted directly to the IRS through other IRS applications. ETARAS does not interact with taxpayers directly and thus "notice, consent, and due process" are addressed by other IRS applications that directly interact with taxpayers.

19. How does the system or business process ensure due process regarding information access, correction and redress?
   Not applicable - ETARAS is only a repository of taxpayer (summary data) information submitted directly to the IRS through other IRS applications. ETARAS does not interact with taxpayers directly and thus "notice, consent, and due process" are addressed by other IRS applications that directly interact with taxpayers.

I. INFORMATION PROTECTION

20. Identify the owner and operator of the system (could be IRS owned and Operated; IRS owned, contractor operated; contractor owned and operated) IRS Owned and Operated

21. The following people have access to the system with the specified rights:

   IRS Employees? Yes

IRS Employees?	Yes/No	Access Level (Read Only/Read Write/ Administrator)
Users	Yes	Read and Write
Managers	No	
Sys. Administrators	Yes	Read and Write
Developers	Yes	Read and Write

   Contractor Employees? No

   21.a. How is access to SBU/PII determined and by whom? Access to ETARAS is determined by the user's need to know. The primary Systems Administrator(SA)/Database Administrator (DBA) of the system makes the determination as to who will receive access to the system and the level or permission that the user will receive. System Administrator/Senior Analyst makes this decision based on a need to know. Access is managed via (Online) OL5081.

I.1 RECORDS RETENTION SCHEDULE

22. Are these records covered under the General Records Schedule (GRS), or have a National Archives and Records Administration (NARA) archivist approved a Record Control Schedule (RCS) for the retention and destruction of official agency records stored in this system? Yes

   22.a. If yes, how long are the records required to be held under the corresponding RCS and how are they disposed of? In your response, please include the complete IRM number 1.15.XX and specific item number and title.

   ETARAS research data is approved for destruction when 7 years old, all other data after 3 years (Job No. N1-58-11-4, approved 7/17/12). Retention requirements for ETARAS inputs, outputs and system documentation are also stipulated under that NARA-approved authority. ETARAS disposition instructions are published in IRS Document 12990, Records Control Schedule 29 for Submission Processing Campus Records, item 432.

I.2 SA&A OR ASCA

23. Has the system been through Security Assessment and Authorization (SA&A) or Annual Security Control Assessment (ASCA)? Yes

   23.a. If yes, what date was it completed? 02/23/2018

23.1 Describe in detail the system's audit trail. The control to prevent unauthorized monitoring is in restricting access. When complete, the query audit log will also note if any unauthorized monitoring has occurred. All control and review of audit trails is conducted by Information Technology (IT) and not by the ETARAS application. ETARAS is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.

J. PRIVACY TESTING

24. Does the system require a <u>System Test Plan</u>? <u>Yes</u>

    24.a If yes, was the test plan completed? <u>Yes</u>

        24.a.1. If yes, where are test results stored (or documentation that validation has occurred confirming that requirements have been met)? <u>The test plan (assessment plan) is stored in the Treasury FISMA Inventory Management System (TFIMS) repository.</u>

        24.a.2. If yes, were all the Privacy Requirements successfully tested? <u>No</u>

        24.a.2.b. If no, please explain which Privacy requirements were not tested and why? <u>ETARAS is a Tier 3 application. The privacy controls are typically not tested during the ASCA. However, Privacy issues are reviewed in Appendix E - Security Categorization, and in sections 2.10 and 2.11 where the application's SORNS are documented.</u>

24.1. Describe what testing and validation activities which have been conducted or are in process to verify and validate that the applicable Privacy Requirements (listed in header) have been met? <u>Privacy issues are reviewed in Appendix E - Security Categorization, and in sections 2.10 and 2.11 where the application's SORNS are documented.</u>

K. SBU Data Use

25. Does this system use, or plan to use SBU Data in Testing? <u>No</u>

L. NUMBER AND CATEGORY OF PII RECORDS

26. Identify the number of individual records in the system for each category:
    26.a. IRS Employees: Not Applicable
    26.b. Contractors: Not Applicable
    26.c. Members of the Public: More than 1,000,000
    26.d. Other: No

M. CIVIL LIBERTIES

27. Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment? <u>No</u>

28. Is the system information used to conduct data-mining as defined in the *Implementing the Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804?* <u>No</u>

29. Will this system have the capability to identify, locate, and monitor individuals or groups of people? <u>No</u>

30. Does Computer matching occur? <u>No</u>

N. ACCOUNTING OF DISCLOSURES

31. Does the system include or require disclosure of tax or employee information to anyone other than IRS employees in the performance of their duties, or to the person to whom the information pertains or to a 3rd party pursuant to a Power of Attorney, tax or Privacy Act consent? <u>No</u>

End of Report