

Date of Approval: **March 10, 2020**

PIA ID Number: **4723**

## **SYSTEM DESCRIPTION**

*Enter the full name and acronym for the system, project, application and/or database.*

eTrak Practitioner Module , eTrak Practitioner

*Is this a new system?*

No

*Is there a PCLIA for this system?*

Yes

*What is the full name, acronym and milestone of the most recent PCLIA?*

eTrak Practitioner #2250

*What is the approval date of the most recent PCLIA?*

3/9/2017

*Changes that occurred to require this update:*

Expiring PCLIA

*Were there other system changes not listed above?*

No

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

Return Preparer Office

*Current ELC (Enterprise Life Cycle) Milestones:*

Operations & Maintenance (i.e. system is currently operational)

*Is this a Federal Information Security Management Act (FISMA) reportable system?*

Yes

## **GENERAL BUSINESS PURPOSE**

*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 e-trak Practitioner System tracks, manages and reports information relative to individuals seeking to become Enrolled Agents (EA), Enrolled Actuaries, and Enrolled Retirement Plan Agents (ERPA). The e-trak Practitioner System tracks progress to becoming an EA, Enrolled Actuary, and ERPA; maintains data associated with testing, and tracks the progress of renewal applications. The e-trak Practitioner System provides status on the licensing of applicants as Practitioners to represent taxpayers in a variety of tax matters. The e-trak Practitioner System also records and displays the information reflecting those Practitioners who are currently the subject of a disciplinary proceeding or who are currently suspended or terminated. The system records and displays sponsor and continuing professional education data from the prior program. Due process is provided pursuant to 26 USC. The e-Trak Practitioner is made up of Enrolled Agents, Enrolled Retirement Plan Agents and Actuaries. The Enrolled Agents are the only practitioners that are mandated by Circular 230 to have a Preparer Tax Identification Number (PTIN). The Enrolled Retirement Plan Agents (ERPA) and Actuaries are not required to have PTIN. ERPAs and Actuaries do not have a PTIN. So, the SSN is used in the e-Trak Practitioner. The practitioner module uses PTIN (not the Tax Identification Number (TIN)) for enrolled agent data tracking.

## **PII DETAILS**

*Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any other type of Sensitive but Unclassified (SBU) information or PII such as information about IRS employees or outside stakeholders?*

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

*What types of tax identification numbers (TIN) apply to this system?*

Social Security Number (SSN)

*List the approved Treasury uses of the SSN:*

When there is no reasonable alternative means for meeting business requirements

*Explain why the authorized use(s) above support the new or continued use of SSNs (or tax identification numbers)*

eTrak-Practitioner requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

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

The Office of Management and Budget memorandum circular A-130 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs, which the Service continues to develop strategies to meet. An exception to that requirement is when the SSN is uniquely needed to identify a user's record.

#### Other Taxpayer Identification Number

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

Yes

*Specify the PII Elements:*

Name

Mailing address

Phone Numbers

E-mail Address

Date of Birth

Certificate or License Numbers

Centralized Authorization File (CAF)

*Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?*

Yes

*Specify the types of SBU from the SBU Types List*

Agency Sensitive Information Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission

*Are there other types of SBU/PII used in the system?*

No

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

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

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

SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397

*Has the authority been verified with the system owner?*

Yes

## **BUSINESS NEEDS AND ACCURACY**

*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.*

SSNs are gathered to confirm identity. PTINs are gathered as a prerequisite requirement to obtaining an Enrolled Agent (EA) credential EA credentials are stored because eTrak is the System of Record for EAs. Name, address, phone number, and email address are gathered in order to be able to communicate with EAs. In essence SBU/PII is used to verify the identity of the practitioner, facilitate taxpayer compliance and ensure uniform and high ethical standards of conduct for tax practitioners.

*How is the SBU/PII verified for accuracy, timeliness and completion?*

SBU/PII data elements are used for to be manually verified against internal IRS records and confirm an applicants identity. There are internal programming consistency checks and a record count to validate the data that is loaded into eTrak is accurate. Additionally, there is a quality assurance employee who reviews all data loads. Any determinations made are validated during the EA application review and approval process and the individual has appeal rights for any determinations made from the data.

## **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.

*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.*

Yes

*Identify the Privacy Act SORN(s) that cover these records.*

IRS 37.009    Enrolled Agent and Enrolled Retirement Plan Agent Records

IRS 37.007    Practitioner Disciplinary Records

IRS 37.111    Preparer Tax Identification Number Records

## **RESPONSIBLE PARTIES**

*Identify the individuals for the following system roles:*

## Official Use Only

## **INCOMING PII INTERFACES**

*Does the system receive SBU/PII from other systems or agencies?*

Yes

*Does the system receive SBU/PII from IRS files and databases?*

No

*Does the system receive SBU/PII from other federal agency or agencies?*

No

*Does the system receive SBU/PII from State or local agency (-ies)?*

No

*Does the system receive SBU/PII from other sources?*

Yes

*Identify the source that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).*

Transmission Method: Secure Data Transfer (SDT)  
ISA/MOU No

*Does the system receive SBU/PII from Taxpayer forms?*

Yes

*Please identify the form number and name:*

Form Number: 23 Form Name: Application for Enrollment to Practice Before the Internal Revenue Service

Form Number: 8554 Form Name: Application for Renewal to Practice Before the Internal Revenue Service

Form Number: 5434 Form Name: Joint Board for the Enrollment of Actuaries

Form Number: 5434-A Form Name: Joint Board for the Renewal of Actuaries

*Does the system receive SBU/PII from Employee forms (e.g. the I-9)?*

No

## **DISSEMINATION OF PII**

*Does this system disseminate SBU/PII?*

No

## **PRIVACY SENSITIVE TECHNOLOGY**

*Does this system use social media channels?*

No

*Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?*

No

*Does the system use cloud computing?*

No

*Does this system/application interact with the public?*

No

## **INDIVIDUAL NOTICE AND CONSENT**

*Was/is notice provided to the individual prior to collection of information?*

Yes

*How is notice provided? Was the individual notified about the authority to collect the information, whether disclosure is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects on the individual, if any, if they decide not to provide all or any of the requested information?*

All data is gathered via the below paper IRS forms, each of which contain the appropriate privacy clauses informing the individual of the authority to collect information, purpose, and with whom it may be shared. 23 Application for Enrollment to Practice Before the Internal Revenue Service 8554 Application for Renewal to Practice Before the Internal Revenue Service 5434 Joint Board for the Enrollment of Actuaries 5434-A Joint Board for the Renewal of Actuaries.

*Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?*

Yes

*Describe the mechanism by which individuals indicate their consent choice(s):*

All individuals have the right to decline to provide information. However, they may be subject to Examination or Deficiency procedures, at which time they are provided applicable notices.

*How does the system or business process ensure 'due process' regarding information access, correction and redress?*

Individuals who had been suspected of misconduct are entitled to due process prior to any disciplinary action. The process and procedures are dictated by the Internal Revenue Manual guidelines. IRS policy allows individuals whose data is in the system the opportunity to clarify or dispute negative determinations through the appeals process.

## **INFORMATION PROTECTION**

*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

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

*IRS Employees*

Users: Read Write

System Administrators: Administrator

Developers: Read Write

*How is access to SBU/PII determined and by whom?*

Users are assigned to specific modules of the application and specific roles within the modules and thus, only the appropriate PII data is available to those individuals to perform their duties after receiving appropriate approval and authorization through OL-5081. Additionally, accounts follow the principle of least privilege which provide them the least amount of access to PII data that is required to perform their business function.



## RECORDS RETENTION SCHEDULE

*Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) approved a Records Control Schedule (RCS, IRS Document 12990) for the retention and destruction of official agency records stored in this system?*

Yes

*How long are the records required to be held under the corresponding GRS or RCS, and how are they disposed of? In your response, please provide the GRS or RCS chapter number, the specific item number, and records series title.*

All records housed in the eTrak Practitioner 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) 11 for IRS TAX PRACTITIONER ENROLLMENT, PROFESSIONAL RESPONSIBILITY, AND AGENT PRACTICES (published in Document 12990), and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer. RCS 11 Item 1-Practitioner Disciplinary Files-Destroy 25 years after close of case. RCS 11 Item 2-Appeals files from denials of applications for enrollment-Destroy 25 years after close of case. RS 11 Item 4-Jurisdiction Case Files-Destroy 3 years after date of last document. RCS 11 Item 5-Public Correspondence Files-Destroy 3 years after date of last document. RCS 11 Item 6-Rosters-Delete as necessary to keep roster current. RCS 11 Item 6(a)-Inactive Status Roster-Destroy 10 years after date of last document. RCS 11 Item 6(b)-Resignation Rosters-Destroy 10 years after date of last document. RCS 11 Item 6(c)-Disbarred/Suspended Roster-Destroy 10 years after date of last document. RCS 11 Item 6(d)-Denied/Withdrawn Application Roster-Destroy 5 years after denial or withdrawal. RCS 11 Item 9-Active Enrolled Agents' Files-Keep as long as enrollment is in active status. RCS 11 Item 10-Termination Case Files-Destroy 10 years after termination of enrollment. RCS 11 Item 11-Resigned Enrolled Agent Case Files-Destroy 25 years after date of resignation. RCS 11 Item 12-Case Files of Individuals Whose Enrollment is Terminated for Reasons other than Suspension, Disbarment or Resignation-Destroy 5 years after termination of enrollment. RCS 11 Item 13-Denied/Abandoned Case Files-Destroy 5 years after final denial or withdrawal. RCS 11 Item 14-Enrollment Grading Listings-Destroy after 3 years or when no longer needed in current operations, whichever is earlier.

## **SA&A OR ASCA**

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

Yes

*What date was it completed?*

1/13/2017

*Describe the system's audit trail.*

All account access to the system is granted through the On Line 5081 authorization process thus ensuring that authorization is granted from appropriate designated officials and that identifiers are securely distributed to the individuals requesting access. E-trak regularly runs audits to determine accounts that no longer need access to PII or our inactive. Per IRM 10.8.1.4.1.1.3, after 120 days of inactivity, the user's account will be disabled, but not removed from the system. After 365 days of inactivity, the account will be automatically deleted. Disabled or deleted accounts require that the user go through the OL5081 process to regain access to the system. In addition, the SSP is reviewed annually during continuous monitoring initiatives, and updated at least every three years or whenever there are significant changes to the system.

## **PRIVACY TESTING**

*Does the system require a System Test Plan?*

No

*Please explain why:*

System is currently in the O&M phase of it's lifecycle. Continuous Monitoring (now called Annual Security Control Assessment (ASCA)) occurs annually to ensure that controls remain in place to properly safeguard PII.

## **SBU DATA USE**

*Does this system use, or plan to use SBU Data in Testing?*

No

## NUMBER AND CATEGORY OF PII RECORDS

*Identify the number of individual records in the system for each category:*

IRS Employees: Not Applicable

Contractors: Not Applicable

Members of the Public: Under 100,000

Other: No

## CIVIL LIBERTIES

*Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?*

No

*Is the system information used to conduct 'data-mining' as defined in the Implementing Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804?*

No

*Will this system have the capability to identify, locate, and monitor individuals or groups of people?*

No

*Does computer matching occur?*

No

## ACCOUNTING OF DISCLOSURES

*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?*

No