Date of Approval: **May 14, 2020**

PIA ID Number: **5029**

SYSTEM DESCRIPTION

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

Returns Preparer Inventory On-Line, RPVOL

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?

Preparer Inventory, PREP-INV, 2639, MS4B

What is the approval date of the most recent PCLIA?

6/26/2017

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.

Corporate Data Domain Governance Board (CPDGB)

Current ELC (Enterprise Life Cycle) Milestones:

System Development/Milestone 4B

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

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

No

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.

Returns Preparer Inventory On-Line (RPVOL) provides information on tax return preparers to users of command codes RPVUE, RPVCU, and RPPRT. Criminal Investigation is the primary user. It provides data to and gets data from Preparers Inventory (PREP INV) and gets data from Preparer Tax Identification Number Application (PTIN).

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:*

>> Interfaces with external entities that require the SSN

>> Legal/statutory basis (e.g. where collection is expressly required by statute)

Statistical and other research purposes

>> Delivery of governmental benefits, privileges, and services

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

The RPVOL system requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer.

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. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. The Preparer Inventory system requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

Employer Identification Number

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

Criminal History

Tax Account Information

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

Official Use Only (OUO) or Limited Official Use (LOU)   Information designated as OUO or LOU is information that: is exempt under one of the statutory Freedom of Information Act exemptions; is prohibited by other laws or regulations; would significantly impede the agency in carrying out a responsibility or function; or would constitute an unwarranted invasion of privacy.

Protected Information   Information which if modified, destroyed or disclosed in an unauthorized manner could cause: loss of life, loss of property or funds by unlawful means, violation of personal privacy or civil rights, gaining of an unfair procurement advantage by contractors bidding on government contracts, or disclosure of proprietary information entrusted to the Government

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

Information by CI for certain money laundering cases may be 18 USC

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.

This command code displays PTIN (Preparer Tax Identification Number) information for both business and individual filers at the request of field users enabling researching of various tax issues. All filed information is of potential interest. Some PII information is used as the key to identifying the requested return.

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

No verification of the PII data elements is done through the Preparer Inventory programs. Preparer Inventory only reads the data on the IMF and BMF files. Verification is done by Individual Master File (IMF) and Business Master File (BMF).

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 24.046   Customer Account Data Engine Business Master File

IRS 24.030   Customer Account Data Engine Individual Master File

IRS 34.037   Audit Trail and Security Records

IRS 22.062   Electronic Filing 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?

Yes

Enter the files and databases:

System Name: Business Master File (BMF)
Current PCLIA: Yes
Approval Date: 8/27/2018
SA&A: Yes
ATO/IATO Date: 1/29/2018

System Name: Stakeholder Partnerships, Education & Communication Total Relationship
Management (SPECTRM)
Current PCLIA: Yes
Approval Date: 2/27/2020
SA&A: No

System Name: Individual Master File (IMF)
Current PCLIA: Yes
Approval Date: 3/4/2020
SA&A: Yes
ATO/IATO Date: 11/26/2019

System Name: National Account Profile (NAP)
Current PCLIA: Yes
Approval Date: 2/27/2020
SA&A: No

System Name: Tax Professional PTIN System (TPPS)
Current PCLIA: Yes
Approval Date: 3/9/2017
SA&A: Yes
ATO/IATO Date: 9/13/2016

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?

No

Does the system receive SBU/PII from Taxpayer forms?

Yes

Please identify the form number and name:

Form Number: 941   Form Name: Employer's Quarterly Federal Tax Return

Form Number: 1120-C   Form Name: U.S. Income Tax Return for Cooperative Associations

Form Number: 1120-RIC   Form Name: U.S. Income Tax Return for Regulated Investment Companies

Form Number: 1120-SF   Form Name: U.S. Income Tax Return for Settlement Funds (Under Section 468B)

Form Number: 1120-FSC   Form Name: U.S. Income Tax Return of a Foreign Sales Corporation

Form Number: 1120-ND   Form Name: Return for Nuclear Decommissioning Funds and Certain Related Persons

Form Number: 1120   Form Name: U.S. Corporation Income Tax Return

Form Number: 1120-RIC   Form Name: U.S. Income Tax Return for Regulated Investment Companies

Form Number: 1120-REIT   Form Name: U.S. Income Tax Return for Real Estate Investment Trusts

Form Number: 1120-PC   Form Name: U.S. Property and Casualty Insurance Company Income Tax Return

Form Number: 1120-S   Form Name: U.S. Income Tax Return for an S Corporation

Form Number: 1120-POL   Form Name: U.S. Income Tax Return for Certain Political Organizations

Form Number: 1120-X   Form Name: Amended U.S. Corporation Income Tax Return

Form Number: 1120-F   Form Name: U.S. Income Tax Return of a Foreign Corporation

Form Number: 1120-H   Form Name: U.S. Income Tax Return for Homeowners Associations

Form Number: 720   Form Name: Quarterly Federal Excise Tax Return

Form Number: 1041   Form Name: U.S. Income Tax Return for Estates and Trusts

Form Number: 1041-N(QFT) Form Name: U.S. Income Tax Return for Electing Alaska Native Settlement Trusts

Form Number: 1065   Form Name: U.S. Return of Partnership Income

Form Number: 1065-B   Form Name: U.S. Return of Income for Electing Large Partnerships

Form Number: 1066   Form Name: U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return

Form Number: 8804   Form Name: Annual Return for Partnership Withholding Tax (Section 1446)

Form Number: CT-1   Form Name: Employer's Annual Railroad Retirement Tax Return

Form Number: 940EZ   Form Name: Employer's Annual Federal Unemployment (FUTA) Tax Return

Form Number: 940   Form Name: Employer's Annual Federal Unemployment (FUTA) Tax Return

Form Number: 943   Form Name: Employer's Annual Federal Tax Return for Agricultural Employees

Form Number: 1042   Form Name: Annual Withholding Tax Return for U.S. Source Income of Foreign Persons

Form Number: 944(SS) Form Name: Employer's ANNUAL Federal Tax Return

Form Number: 8752   Form Name: Required Payment or Refund Under Section 7519

Form Number: 945   Form Name: Annual Return of Withheld Federal Income Tax

Form Number: 1040   Form Name: U.S. Individual Income Tax Return

Form Number: 990c   Form Name: Return of Organization Exempt From Income Tax

Form Number: 990t   Form Name: Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

Form Number: 5227   Form Name: Split-Interest Trust Information Return

Form Number: 3520-A   Form Name: Annual Information Return of Foreign Trust With a U.S. Owner (Under Section 6048(b))

Form Number: 990PF   Form Name: Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private F

Form Number: 8038   Form Name: Information Return for Tax-Exempt Private Activity Bond Issues

Form Number: 8038-G   Form Name: Information Return for Tax-Exempt Governmental Obligations

Form Number: 8038-GC   Form Name: Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales

Form Number: 8038-T   Form Name: Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate

Form Number: 8328   Form Name: Carryforward Election of Unused Private Activity Bond Volume Cap

Form Number: 8038-CP   Form Name: Returns for Credit Payments to Issuers of Qualified Bonds

Form Number: 8871   Form Name: Political Organization Notice of Section 527 Status

Form Number: 8872   Form Name: Political Organization Report of Contributions and Expenditures

Form Number: 4720   Form Name: Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code

Form Number: 709   Form Name: United States Gift (and Generation-Skipping Transfer) Tax Return

Form Number: 706-NA   Form Name: United States Estate (and Generation-Skipping Transfer) Tax Return

Form Number: 706   Form Name: United States Estate (and Generation-Skipping Transfer) Tax Return

Form Number: 2290   Form Name: Heavy Highway Vehicle Use Tax Return

Form Number: 11-C   Form Name: Occupational Tax and Registration Return for Wagering

Form Number: 730   Form Name: Monthly Tax Return for Wagers

Form Number: 990   Form Name: Return of Organization Exempt From Income Tax

Form Number: 990EZ   Form Name: Short Form Return of Organization Exempt from Income Tax

Form Number: 990EZ-REV   Form Name: Short Form Return of Organization Exempt from Income Tax

Form Number: 990N   Form Name: Return of Organization Exempt From Income Tax

Form Number: 990REV   Form Name: Return of Organization Exempt From Income Tax

Form Number: 3520   Form Name: Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts

Form Number: 5330   Form Name: Return of Excise Taxes Related to Employee Benefit Plans

Form Number: 706-GS(T) Form Name: Generation-Skipping Transfer Tax Return for Terminations

Form Number: 706-GS(D)   Form Name: Generation-Skipping Transfer Tax Return for Distributions

Form Number: 8038-B   Form Name: Information Return for Build America Bonds and Recovery Zone Economic Development Bonds

Form Number: 8038-TC   Form Name: Information Return for Tax Credit Bonds

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?

Notice is provided to individuals by other Internal Revenue Service (IRS) applications or through forms (e.g., 1040 forms) that interact directly with the taxpayer at the time of collection. Due Process is provided pursuant to 5 USC.

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):

This system does not collect any information directly from taxpayers. All information that is stored in this system comes from the submission of tax returns submitted directly to the IRS through other IRS systems (BMF, IMF, etc.). Information from the tax returns is subsequently shared from the other applications to this system. The tax return form provides taxpayers information regarding the opportunity to decline or consent to providing the information.

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

This system is not a repository of taxpayer information. Preparer Inventory passes data that is 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 to 5 USC.

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 Only

Managers: Read Only

System Administrators: Read Only

Developers: Read Write

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

Users must apply for access via the On-Line 5081 (OL5081) system. Management and security must then approve the request. The Security and Communications System (SACS) system then enforces these access permissions. Developers needing write access to the files must also apply through the OL5081 system and be granted Resource Allocation Control File (RACF) access.

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.

Preparer Inventory data is approved for destruction 3 years after the end of the processing year in which the file is extracted (Job No. N1-58-09-109, approved 12-7-2009). This disposition authority also provides for the retention of system inputs, outputs and documentation. These disposition instructions are published in Internal Revenue Service (IRS) Document 12990 under Records Control Schedule 19 for the Enterprise Computing Center - Martinsburg, Item 85 as Returns Transaction File On Line System (RTFOL).

SA&A OR ASCA

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

No

Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?

Yes

Describe the system's audit trail.

Preparer Inventory relies upon the monitoring/evaluating activities that are done by the Security and Communications System (SACS) and Resource Access Control Facility (RACF) systems. Security Audit and Analysis System (SAAS) enables users to analyze and report on audit log data for Preparer Inventory application. All audit trail records generated from Preparer Inventory are available for review and analysis in the SAAS Data Warehouse by authorized users. Preparer Inventory audit data is transmitted directly to SAAS via Application Messaging and Data Access Service infrastructure system. SAAS collects, stores, and reports audit trail data for the investigation of instances of Unauthorized Access violations against IRS applications. The audit trail consists of a standardized record and is flexible to capture all events of audit interest. SAAS can be accessed only through the IRS Intranet.

PRIVACY TESTING

Does the system require a System Test Plan?

Yes

Is the test plan completed?

No

When is the test plan scheduled for completion?

10/9/2020

Describe what testing and validation activities have been conducted or are in progress to verify and validate that the applicable Privacy Requirements (listed in header) have been met?

Preparer Inventory is a non-Federal Information Security Management Act reportable system. It relies on National Institute of Standards and Technology controls from the parent information system -- General Support System (GSS) No 21. Tests and validation activities are conducted on GSS-21 management, technical and operational controls to verify and validate that the applicable privacy requirements have been met.

SBU DATA USE

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

Yes

Was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request?

Yes

Provide the date the permission was granted.

9/3/2019

Was testing performed in conformance with IRM 10.8.8 Information Technology (IT) Security, Sensitive But Unclassified (SBU) Data Policy?

Yes

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: More than 1,000,000

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