Date of Approval: 12/16/2024 Questionnaire Number: 1707

# **Basic Information/Executive Summary**

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

**EServices** 

Acronym:

eServ

**Business Unit** 

**Taxpayer Services** 

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.

e-Services is a suite of web-based products that allows tax professionals and financial institutions, state taxing authorities, and government entities to conduct business with the IRS electronically. These services are only available to approved IRS business partners and not available to the public. eServices is available via the Internet 24 hours a day, 7 days a week. The e-Services software application suite consists of External Systems Authentication Management (ESAM), Transcript Delivery System (TDS) and TIN Identification Number Matching (TINM), each offering a unique set of features and capabilities to support external users and internal users. The addition of the eServices Application Programming Interface (API) functionality, eServices is adding API capability to the three eServices applications: TDS, TINM, and Secure Object Repository (SOR) to move scripting users to API and facilitate the move of all

eService transactions in robot (BOT/SHAPE) mitigation mode. This will strengthen security around eServices applications. There will be no changes to any of the three applications functionalities. The API will provide a very secure channel to external users to access the data.

# **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).

ESAM has Tax Professionals entered their company data (EIN, Legal Name, DBA Name) and their employee's data (SSN, Last Name, First Name, Birthdate) into their authorization request to access e-Services production in ESAM. The data is stored in Db2 database. The data base is backed up daily. TIN Matching collects PII from external customers in the form of a name and an SSN or EIN, then validates that they belong together according to IRS records. It stores this information in the database temporarily. It's stored in the database, for 96 hours since it's used to block people from brute-forcing information. The Transcript Delivery System (TDS) uses PII and SBU information to request taxpayer transcripts. The user input PII and SBU data is used to request taxpayer data from master file. The user input data is stored in two Oracle databases, an active database, and an archive database. Each day the data from the active database is copied to the archive database. Data retention for the active database is 18 months and 7 years for the archive database.

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

Address

**Biometric Information** 

Centralized Authorization File (CAF)

Citizenship or Migration Status

Criminal Record

**Education Information** 

**Email Address** 

**Employer Identification Number** 

Individual Taxpayer Identification Number (ITIN)

Internet Protocol Address (IP Address)

Name

Social Security Number (including masked or last four digits)

Standard Employee Identifier (SEID)

Tax ID Number Telephone Numbers

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
- 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. ESAM has Tax Professionals enter their company data (EIN, Legal Name, DBA Name) and their employee's data (SSN, Last Name, First Name, Birthdate) into their authorization request to access e-Services production in ESAM. The data is stored in Db2 database. The data base is backed up daily. TIN Matching collects PII from external customers in the form of a name and an SSN or EIN, then validates that they belong together according to IRS records. It stores this information in the database temporarily. It's stored in the database, for 96 hours since it's used to block people from brute-forcing information. The Transcript Delivery System (TDS) uses PII and SBU information to request taxpayer transcripts. The user input PII and SBU data is used to request taxpayer data from master file. The user input data is stored in two Oracle databases, an active database, and an archive database. Each day the data from the active database is copied to the archive database. Data retention for the active database is 18 months and 7 years for the archive database.
- 1.4 Is this a new system?

No

- 1.5 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this system? Yes
- 1.6 What is the PCLIA number?

6536

1.7 What are the changes and why? Expiring

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.

210433

- 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".

No

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

W&I Division Executive Resources 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?

Yes

3.31 Please identify the Cloud Service Provider (CSP), FedRAMP Package ID, and date of FedRAMP authorization.

Amazon Web Services, Package ID F1603047866, 06/21/2016

3.32 Does the CSP allow auditing?

No

3.33 Please indicate the background check level required for the CSP (None, Low, Moderate or High).

Moderate

3.4 Is there a breach/incident plan on file?

No

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?

3.61 If the system requires the user to authenticate, was a Digital Identity Risk Assessment (DIRA) conducted?

Yes

- 3.62 Please upload the approved DIRA report using the Attachments button. DIRA reports attached
- 3.63 If individuals do not have the opportunity to give consent to collect their information for a particular use, why not?

The "effects" upon an individual of not providing all or part of the requested information should include a brief statement of any penalties involved; it should advise the individual of incidental effects such as inability to complete their request through eServices.

3.64 If the individual was not notified of the following items prior to the collection of information, why not? 1) Authority to collect the information 2) If the collection is mandatory or voluntary 3) The purpose for which their information will be used 4) Who the information will be shared with 5) The effects, if any, if they don't provide the requested information.

The individual is alerted before submission is complete right when the user clicks the submit button. The "authority" that authorizes the solicitation of the information would generally be the applicable sections of the Internal Revenue Code. Whether disclosure is "mandatory or voluntary" relates to whether the individual is required to provide the information requested or may refuse to do so.

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

Third Parties can contact the Electronic Products & Services Support help desk if they have issues with information access, corrections, or redress.

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.

Users- Read and Write Managers- Read and Write System Administrators - Read and Write

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

IRS employees request access to specific applications on the Employee User Portal (EUP) by submitting a Business Entitlement Access Request System (BEARS) request. Managerial approval is required. The applicant sponsors and oversees its member interactions with IRS e-Services. The applicant sanctions and ensures that its members act in a responsible and appropriate manner when using IRS e-Services. Failure of the applicant to properly execute their security and privacy responsibilities will result in the possible termination of the applicant's access to e-Services and possible legal prosecution.

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?

e-Services does not have any privacy risks or civil liberties. Security risks are identified, and a Plan of Action and Milestones is opened, The Application Development Team and Security team works to establish the mitigation plan, open the POAM, ensure remediation of the security risks and propose closure of POAM when remediated.

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

Taxpayer Professional Preparer Tax System (TPPS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

## **Interface Type**

IRS Systems, file, or database

Agency Name

Individual Master File (IMF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

### **Interface Type**

State Agencies

Agency Name

State Tax Agencies

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Integrated Enterprise Portal (IEP)

#### **Interface Type**

IRS Systems, file, or database

Agency Name

Online Accounts

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

### **Interface Type**

IRS Systems, file, or database

Agency Name

Data Master (DMI)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Amazon Web Services Platform (AWS)

## **Interface Type**

IRS Systems, file, or database

Agency Name

Affordable Care Act (ACA) Information Return (AIR)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Application to Application (A2A)

# **Interface Type**

IRS Systems, file, or database

Agency Name

Reporting Agent File (RAF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

#### **Interface Type**

IRS Systems, file, or database

Agency Name

Integrated Customer Communications Environment

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Application to Application (A2A)

# **Interface Type**

IRS Systems, file, or database

Agency Name

Business Master File (BMF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

# **Interface Type**

Other Federal Agencies

Agency Name

Federal Bureau of Investigation Criminal Justice Information System (FBI CJIS) Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

Simple Mail Transfer Protocol

### **Interface Type**

Other Organization

Agency Name

Specifically designated Nationals

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Other

Other Transfer Method

Treasury Download

#### **Interface Type**

IRS Systems, file, or database

Agency Name

Residual Master File (RTF/RMF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

#### **Interface Type**

Other Organization

Agency Name

Field Print

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

IRS Systems, file, or database

Agency Name

Filing Information Returns Electronically (FIRE)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

IRS Systems, file, or database

Agency Name

Payer Master File (PMF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

### **Interface Type**

IRS Systems, file, or database

Agency Name

Secure Object Repository

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Integrated Enterprise Portal (IEP)

#### **Interface Type**

IRS Systems, file, or database

Agency Name

Central Authorization File (CAF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

### **Interface Type**

Other Federal Agencies

Agency Name

The Centers for Medicare & Medicaid Services (CMS)

Incoming/Outgoing

Both

Transfer Method

Integrated Enterprise Portal (IEP)

#### **Interface Type**

IRS Systems, file, or database

Agency Name

Modernized e-File (MEF)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Application to Application (A2A)

## **Interface Type**

IRS Systems, file, or database

Agency Name

User Interface from Registration

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

### **Interface Type**

IRS Systems, file, or database

Agency Name

Authorization Framework (AZF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

#### **Interface Type**

IRS Systems, file, or database

Agency Name

Automated Enrollment (AE)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Application to Application (A2A)

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

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

IRS 37.009 - Enrolled Agent and Enrolled Retirement Plan Agent Records

Describe the IRS use and relevance of this SORN.

Enrolled Agent and Enrolled Retirement Plan Agent Records are to verify information and enrollment status.

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

IRS 22.061 - Information Return Master File

Describe the IRS use and relevance of this SORN.

Information Return Master File is used to determine eligibility for access to the Taxpayer Information Number (TIN) Matching system.

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

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

Customer Account Data Engine Business Master File is used for authentication and suitability checks.

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

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

Audit Trail and Security Records are used to ensure security risks are identified and mitigated in a timely fashion. To ensure taxpayer data is safe and secure.

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

IRS 22.062 - Electronic Filing Records

Describe the IRS use and relevance of this SORN.

e-Services is the platform used to request access to the e-File program and access to Electronic Filing Records.

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

IRS 00.001 - Correspondence Files and Correspondence Control Files

Describe the IRS use and relevance of this SORN.

Correspondence Files collects and maintains information.

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

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

Customer Account Data Engine Individual Master File is used to perform authentication and suitability checks for e-File providers.

# **Records Retention**

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

**Enterprise Computing Center XXXXXXXXXXX** 

What is the GRS/RCS Item Number?

RCS19 Item 84

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item. e-Help Support System (EHSS). The e-Help Support System (EHHS) is a full-service support network skilled in helping external customers who encounter problems using IRS electronic products.

What is the disposition schedule?

(B) System Data: System data in the e-Help Support System (EHSS). The (EHSS) contains the name of the employee assigned to the case; the employee log-in information and changes made by the employee (in six basic categories: Individual, Business, Self Employment, eServices, Information Returns Branch and Share); unique case number; Customer (Firm Name); Representative (Firm's designated contact); Customer Phone type and Number; Customer Email type and email Address; Representative Phone Number; Extension and Email Address (if different than the Firms); Customer EFIN and/or ETIN (if applicable); Role type; Forms and T/P Indicator; and Problem Information (Product, Problem Type, Summary, Description, e-Case Type, Priority, e-Case Status, Provider Group, Severity, Source, and staff assigned to). (Job No. N1-58-09-110) AUTHORIZED DISPOSITION Archive closed case to off-line Data Store 3 years after the end of each processing year in which case was opened. Delete/Destroy 4 years after case was archived. (C) Outputs: The e-Help Support System (EHSS) outputs include: EHSS e-Help Reports (Weekly Combo, Aged e-Cases, and Products Report); Products by Problem Type Reports; End of Year Reports; e-Case History Reports; and Audit Reports. (Job No. N1-58-09-110) AUTHORIZED DISPOSITION Archive closed case to off-line Data Store 3 years after the end of each processing year in which case was opened. Delete/Destroy 4 years after case was archived.

# **Data Locations**

What type of site is this?

Environment

What is the name of the Environment?

Enterprise Computing Center- XXXXXXX (ECC-XXX) Production

What is the sensitivity of the Environment?

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

Site where primary processing occurs. eServices records will be maintained in accordance with Records Control Schedules (RCS) 19, Item 84 and RCS 17, Item 25, as appropriate and in context

with a specific subsystem. All subsystem data meeting end of retention period requirements will be eliminated, overwritten, degaussed, and/or destroyed in accordance with National Archives and Records Administration (NARA)-approved disposition authorities for that system's data, and done so in the most appropriate method based upon the type of storage media used.

What are the incoming connections to this Environment?

User to SADI, SADI to one of the following: ESAM, TINM, TDS and/or SOR.

What are the outgoing connections from this Environment? ESAM, TINM, TDS and/or SOR to User.

What type of site is this?

Environment

What is the name of the Environment?

Enterprise Computing Center- XXXXXXXXXXX (ECC-XXX) Test

What is the sensitivity of the Environment?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the Environment.

Site where initial and/or enhanced software is designed and tested

What are the incoming connections to this Environment?

IT user to ESAM, TINM, TDS and/or SOR.

What are the outgoing connections from this Environment? ESAM, TINM, TDS and/or SOR to IT User and National Print.

What type of site is this?

Environment

What is the name of the Environment?

Enterprise Computing Center- (ECC- XXX) XXXXXXX-Test

What is the sensitivity of the Environment?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the Environment.

Site(s) where full recovery of primary processing occurs. eServices records will be maintained in accordance with Records Control Schedules (RCS) 19, Item 84 and RCS 17, Item 25, as appropriate and in context with a specific subsystem. All subsystem data meeting end of retention period requirements will be eliminated, overwritten, degaussed, and/or destroyed in accordance with National Archives and Records Administration (NARA)-approved disposition authorities for that system's data, and done so in the most appropriate method based upon the type of storage media used.

What are the incoming connections to this Environment? IT user to ESAM, TINM, TDS and/or SOR.

What are the outgoing connections from this Environment? ESAM, TINM, TDS and/or SOR to IT User.

What type of site is this?

Environment

What is the name of the Environment?

Enterprise Computing Center- XXXXXXXXXXX (ECC-XXX) Production

What is the sensitivity of the Environment?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the Environment.

Site where primary processing occurs. eServices records will be maintained in accordance with Records Control Schedules (RCS) 19, Item 84 and RCS 17, Item 25, as appropriate and in context with a specific subsystem. All subsystem data meeting end of retention period requirements will be eliminated, overwritten, degaussed, and/or destroyed in accordance with National Archives and Records Administration (NARA)-approved disposition authorities for that system's data, and done so in the most appropriate method based upon the type of storage media used.

What are the incoming connections to this Environment?

User to Secure Access Digital Identity (SADI) to one of the following: External Services Authorization Management ESAM, TIN Matching (TINM), Secure Object Repository (SOR), and/or Transcript Delivery System (TDS).

What are the outgoing connections from this Environment? ESAM, TINM, TDS, and/or SOR to User.

What type of site is this?

Environment

What is the name of the Environment?

Enterprise Computing Center- XXXXXXX Disaster Recovery-Alternate

What is the sensitivity of the Environment?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the Environment.

Site where full recovery of primary processing occurs.

What are the incoming connections to this Environment?

IT user to ESAM, TINM, TDS and/or SOR.

What are the outgoing connections from this Environment? ESAM, TINM, TDS and/or SOR to IT User and National Print

What type of site is this?

Environment

What is the name of the Environment?

Enterprise Computing Center- (ECC-XXX) XXXXXXXXXXX Disaster Recovery- Alternate

What is the sensitivity of the Environment?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the Environment.

Site where full recovery of primary processing occurs.

What are the incoming connections to this Environment? IT user to ESAM, TINM, TDS and/or SOR.

What are the outgoing connections from this Environment? ESAM, TINM, TDS and/or SOR to IT User and National Print