Date of Approval: 02/22/2024
Questionnaire Number: 1056

Basic Information/Executive Summary

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

Expatriate Database, EXPAT DB

Business Unit

Large Business and International

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.

The Expatriate Database (Expat DB) provides a repository for information associated with U.S. citizens or permanent long-term residents abandoning their U.S. citizenship or terminating their long-term U.S. residency status. This information is used to comply with the quarterly Federal Register reporting requirements per IRC 6039G(d).

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 database includes taxpayer information received from the Department of State (for individuals abandoning their U.S. citizenship), the Department of Homeland Security (for individuals terminating their long-term resident status), the expatriates themselves (via Form 8854, Initial and Annual Expatriation Information Statement), and the corresponding research results from the Integrated Data Retrieval System (IDRS) and the Audit Information Management System (AIMS). The Expat DB provides compliance tracking information and workload identification information. Form 8854 requires the taxpayer to input their mailing address, telephone number, age, and EIN which are all considered PII.

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

Citizenship or Migration Status
Federal Tax Information (FTI)
Name
Personal Characteristics
Social Security Number (including masked or last four digits)
Standard Employee Identifier (SEID)

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)?

SharePoint Online 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.

All the following PII items are required for the business purpose of the system. The system is designed to collect, validate, and track information submitted by each source listed. From the taxpayer, via a Form 8854, we receive the Taxpayer (TP) Name, TP SSN/TIN, TP Address, TP Date of Birth, TP Tax Return Liability for 5 Tax Years prior to the year of expatriation, TP Net Worth on the date of expatriation, TP fair market value and adjusted basis of assets on the date of expatriation, and the Taxpayer (Tp) Expatriation Information, including the date of expatriation and the type of expatriation (former U.S. citizen or former long-term permanent resident). From other federal agencies, namely the Department of State (for former U.S. citizens) and the Department of Homeland Security (for former U.S. lawful permanent residents), we receive the TP Name, TP Address, and TP Expatriation Information, including the date of expatriation. From internal Master File searches, we secure the TP SSN/TIN, TP Date of Birth, and Tp Tax Return Liability for 5 Tax Years prior to the year of expatriation.

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?

5924

1.7 What are the changes and why?

The expatriate data was previously on a SharePoint 2013 (SP2013) site. Due to the sunsetting of that program, the data had to be migrated to, and is now worked, on a SharePoint Online (SPO) site.

1.8 If the system is on the As-Built-Architecture, what is the ABA ID of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID for each application covered separated by a comma.

210475, Expatriate Database (EXPATDB)

1.9 What OneSDLC State is the system in (Allocation, Readiness, Execution)?

Not Applicable

1.95 If this system has a parent system, what is the PCLIA Number of the parent system?

Not Applicable

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.

Compliance Integration Steering Committee (ADCCI) and the LB&I SharePoint Customer Advisory Board (PBS)

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

3.63 If individuals do not have the opportunity to give consent to collect their information for a particular use, why not?

Taxpayers must complete and file the tax information return Form 8854. For information from external federal agencies, such agencies must provide information to the taxpayer notifying them the information will be shared with the IRS.

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.

Taxpayer must complete and file the tax information return Form 8854. For information from external federal agencies, such agencies must provide information to the taxpayer notifying them the information will be shared with the IRS.

3.65 If information is collected from third-party sources instead of the individual, please explain your decision.

In order to confirm and identify taxpayers who expatriate, we must have the information from external federal agencies where taxpayers apply to complete their expatriation. Also, the taxpayer must complete and file the tax information return Form 8854. For information from external federal agencies, such agencies must provide information to the taxpayer notifying them the information will be shared with the IRS.

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

The Compliance Support, Development & Communication (CSDC) unit at the Austin Campus, an office within the LB&I Withholding Exchange and International Individual Compliance (WEIIC) Practice Area is responsible for inputting, updating and/or maintaining the Expat DB. Access is limited by system login Standard Employee Identifier (SEID). Access determined by the CSDC program manager and the subject matter expert (SME) policy analyst. Requests to add/delete employees' access to Expat DB submitted by department manager to the administrator/SME of the system and location.

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?

No

4.5 Identify the roles and their access level to the PII data. For contractors, indicate whether their background investigation is complete or not.

Program manager, program tax examiner, program analysts all have Contributor access update and review SP records. No contractor access.

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".

None

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".

Under 5,00 via Form 8854 from taxpayer

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".

Under 5,000 from other federal agencies

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

Access determined by the CSDC program manager and the subject matter expert (SME) policy analyst. Requests to add/delete employees' access to Expat DB submitted by department manager to the administrator/SME of the system and location.

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?

No privacy or security risks. The Office of Management and Budget 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. IDRS Online Reports Services (IORS) requires the use of SSNs because no other identifier can be used to uniquely identify a taxpayer at this time.

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?

No

Interfaces

Interface Type

Forms

Agency Name

Form 8854, Initial and Annual Expatriation Information Statement

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Mail

Interface Type

Other Federal Agencies

Agency Name

US Dept of State

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Mail

Interface Type
IRS Systems, file, or database
Agency Name
AIMS
Incoming/Outgoing
Incoming (Receiving)
Agency Agreement
No
Transfer Method
Integrated Enterprise Portal (IEP)

Interface Type
IRS Systems, file, or database
Agency Name
Advanced Research Lab PCLIA 5762
Incoming/Outgoing
Outgoing (Sending)
Agency Agreement
No
Transfer Method
Secure email/Zixmail

Interface Type
Other Federal Agencies
Agency Name
USCIS Dept of Homeland Security
Incoming/Outgoing
Incoming (Receiving)
Agency Agreement
No
Transfer Method
Electronic File Transfer Utility (EFTU)

Systems of Records Notices (SORNs)

SORN Number & Name
IRS 42.021 - Compliance Programs and Projects Files
Describe the IRS use and relevance of this SORN.
Compliance checks based on information received from taxpayer and from other federal agencies.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

Monitor and track audit and audit results for compliance monitoring purposes.

SORN Number & Name

IRS 00.001 - Correspondence Files and Correspondence Control Files

Describe the IRS use and relevance of this SORN.

Mail correspondence requesting missing information and receive mailed responses.

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

IR Form 8854, Expatriation Initial Information Statement

What is the GRS/RCS Item Number?

RCS 28 Item No 151

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

The Expatriate Database records are scheduled. Any records generated and maintained by the system will be managed according to requirements under Internal Revenue Manual (IRM) 1.15.1 and 1.15.6 and will be destroyed using IRS Records Control Schedule (RCS) 28, Item 151, and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer.

What is the disposition schedule?

The actual files related to the records are sent to the Federal Records Center after the statute of limitations tolls on the corresponding tax year. Some records must be maintained for 10 tax years, plus the statute of limitation period, and other records are only required to be maintained for 1 tax year, plus the statute of limitation period.

Data Locations

What type of site is this?

SharePoint Online (SPO) Collection

What is the name of the SharePoint Online (SPO) Collection?

Expat_Program

What is the sensitivity of the SharePoint Online (SPO) Collection?

Federal Tax Information (FTI)

What is the URL of the item, if applicable?

https://program.ds.irsnet.gov/lbi/intliic/expat/_layouts/15/start.aspx#/

Please provide a brief description of the SharePoint Online (SPO) Collection.

All the PII items and filing information input into this SP Online site are required for the business purpose of the system. The system is designed to collect, validate, and track information submitted by each source listed. From the taxpayer, via a Form 8854, from other federal agencies, namely the Department of State (for former U.S. citizens) and the Department of Homeland Security (for former U.S. lawful permanent residents) and from internal Master File searches (AIMS, IDRS).