

Date of Approval: 04/19/2025  
Questionnaire Number: 2135

## Basic Information/Executive Summary

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

Filing Information Returns Electronically, FIRE

Acronym:

FIRE

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.

Under section 6011(e)(2)(A) of the Internal Revenue Code (IRC), any person, including a corporation, partnership, individual, estate, or trust, who is required to file 10 or more information returns must file such returns electronically. The Filing Information Returns Electronically (FIRE) is the front-end processing system for financial institutions and others to file Information Return Forms 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8596, 8809, 8955-SSA and W-2G. FIRE is the Legacy front-end processing system for electronic information exchanges between the Internal Revenue Service (IRS) and external trading partners. The primary purpose of Filing Information Returns Electronically (FIRE) is to enable filers of information returns to transmit files electronically. The IRS uses the information returns to reconcile income tax returns (e.g., income from dividends, interest, etc.) filed by taxpayers against those information returns

(such as 1099-INT and 1099 DIV). Creating an account involves setting up a user ID, password and Personal Identification Number (PIN). The Form 4419, Application for Filing Information Returns Electronically, has been replaced by the requirement to complete the Information Return (IR) Application for Transmitter Control Code TCC online. Upon approval, the IRS assigns a Transmitter Control Code (TCC) which allows, externals to transmit files to FIRE. The FIRE System is operational 24 hours a day, 7 days a week. FIRE receives approximately 3.5 billion records every year. FIREVIR allows eternal trading partners to electronically submit information returns data to FIRE. FIRE passes the files or information to the Automated Magnetic Media Processing System (AMMPS), Chapter 3 Withholdings (CTW), Automated Tips (AMT) and Corporate Data, Research and Support Section and records statistical information exchanged between itself and those downstream programs. FIRE receives a file status that is posted on the Check File Status for external review and in the Customer Service Representative (CSR) Helpdesk Application for internal view. When the data is sent to FIRE, the application tracks the TCC, when it was sent, and the number of records in the file. The FIRE application performs preprocessing edits to ensure the data is properly formatted prior to sending it to the mainframe. FIRE then archives the file in the event it is needed later. The IRS relies on its information technology systems, including the Filing Information Returns Electronically (FIRE), to accomplish its mission of providing cost-effective and reliable services to the IRS, other Federal agencies, and the public at large.

## **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).

FIRE is a pass-through system. No information is collected directly from individual taxpayers. Individual taxpayer data is collected and submitted by the Business Trading Partners. However, when the data is sent to FIRE, the application tracks the TCC and the number of records in the file. The FIRE application performs preprocessing edits to ensure the data is properly formatted prior to sending it to the mainframe. FIRE then archives the file in the event it is needed later. The data elements consist of items recorded on each of the tax forms sent to FIRE by the trading partners. Currently records are not destroyed due to a pending Records Retention Schedule.

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

Address

Email Address

Employer Identification Number

Name

Official Use Only (OUO) or Limited Office Use (LOU)

Other

Social Security Number (including masked or last four digits)

Standard Employee Identifier (SEID)

Tax ID Number

Please explain the other type(s) of PII that this project uses.

Transmitter Control Code, Tax Account Information and User ID. 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.

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 Is this PCLIA a result of the Inflation Reduction Act (IRA)?

No

2 What type of project is this (system, project, application, database, pilot/proof of concept/prototype, power platform/visualization tool)?

System

3 What Tier designation has been applied to your system?

2

4 Is this a new system?

No

4.1 Is there a previous Privacy and Civil Liberties Impact Assessment (PCLIA) for this project?

Yes

4.11 What is the previous PCLIA number?

1213

4.12 What is the previous PCLIA title (system name)?

Filing Information Returns Electronically, FIRE

4.2 You have indicated this is not a new system; explain what has or will change and why. (Expiring PCLIA, changes to the PII or use of the PII, etc.)

Changes to PII section. Added User ID and Tax Id.

5 Is this system considered a child system/application to another (parent) system?

No

6 Indicate what OneSDLC State is the system in (Allocation, Readiness, Execution) or indicate if you go through Information Technology's (IT) Technical Insertion Process and what stage you have progressed to.

Execution

7 Is this a change resulting from the OneSDLC process?

No

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

Wage & Investment Risk Committee - (W&I Modernization Advisory Council)

9 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.

ABA ID 210515

10 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?

Yes

11 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 and 14110?

No

12 Does this system use cloud computing?

No

13 Does this system/application interact with the public?

Yes

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

Yes

13.11 Please upload the approved DIRA report using the Attachments button. Select "Yes" to indicate that you have or will upload the signed DIRA form.

Yes

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

FIRE is a pass-through system. No information is collected directly from individual taxpayers. Individual taxpayer data is collected and submitted by the Business Trading Partners.

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

FIRE is a pass-through system. No information is collected directly from individual taxpayers. Individual taxpayer data is collected and submitted by the Business Trading Partners.

14 Describe the business process allowing an individual to access or correct their information. (Due Process)

The FIRE process centers around TCC information. To gain access, trading partners are required to have a user ID and password authenticated via the internal tables. Without an updated or correct TCC in FIRE, application trading partner(s) aren't recognized as a user and their data transmissions can't be submitted. When creating an account, users create their own unique user ID, and the internal tables are used to authenticate and update. FIRE is not used by individual taxpayers, and therefore there is no process within FIRE allowing an individual to access or correct their information in FIRE. The Business unit uses a dedicated team to address flaws related to Transmitter Codes. These Internal users are granted access via the Business Entitlement Access System (BEARS) system which is authenticated using SEID via the Windows platform. When there is a need to edit or address transmitter issues table indicators are used to identify and/or complete specific changes. FIRE is not used by individual taxpayers, and therefore there is no process within FIRE allowing an individual to access or correct their information in FIRE.

15 Is this system owned and/or operated by a contractor?

IRS Owned and Operated

16 Identify what role(s) the IRS and/or the contractor(s) performs; indicate what access level (to this system's PII data) each role is entitled to. (Include details about completion status and level of access of the contractor's background investigation was approved for.)

IRS Employees	Access Level (Read Only/Read Write/Administrator)
Users	Read and Write
Managers	Read and Write
System Administrators	Administrator
Developers	Administrator

17 The Privacy Act of 1974 (5 USC § 552a(e)(3)) requires each agency that maintains a system of records, to inform each individual requested to supply information about himself or herself. Please provide the Privacy Act Statement presented by your system or indicate a Privacy Act Statement is not used and individuals are not given the opportunity to consent to the collection of their PII.

A Privacy Act Statement is not used, and individuals are not given the opportunity to consent to the collection of their PII.

18 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

19 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".

Not Applicable

20 How many records in the system are attributable to members of the public? Enter "Under 100,000", "100,000 to 1,000,000", "More than 1,000,000" or "Not applicable".

Under 100,000

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

Access to the data is determined by the manager based on a user's position and need-to-know. The manager will request a user to be added via the Business Entitlement Access Request System (BEARS). FIRE doesn't make changes to SBU/PII, it provides research assistance on submission errors.

23 Is there a data dictionary on file for this system? Note: Selecting "Yes" indicates an upload to the Attachment Section is required.

Yes

25 Please upload all privacy risk finding documents identified for the system (Audit trail, RAFT, POA&M, Breach Plan, etc.); click "yes" to confirm upload(s) are complete.

No

26 Describe this system's audit trail in detail. Provide supporting documents.

FIRE sends audit event logs to SPLUNK/Enterprise Security Audit Trails (ESAT) for review on a weekly basis. Splunk is setup to pick up audit event data from application on an automated basis once the audit process is complete and the security audit trails are implemented. During the audit facilitation process, applications provide test data containing all auditable events for validation by ESAT and their stakeholders. If there are any missing auditable events or attributes that application is unable to provide, it is noted as a deficiency in the Audit Worksheet. The final copy of the Audit Worksheet is emailed to the application team and the SRM team is cc'd only when any deficiencies are noted. Audit trail records for the transactions includes the following data elements, where applicable: The type of event (e.g., command code), the terminal and employee identification, date and time of input, and account accessed to include the Taxpayer Identification Number (TIN), Master File Tax (MFT), and tax period. FIRE JOBS produce Two Monthly CSR User Access Reports that documents changes made to 1), User Account Record 2). File Shipment Records. The Trading Partner audit records are reviewed by the CSR users through the application. The CSR users can review the audit records by user ID, and other searchable criteria. Each event captured in the FIRE audit log is recorded with the date and time the event occurred. All IRS audit log files have an associated time stamp recorded.

27 Does this system use or plan to use SBU data in a non-production environment?

No

## Interfaces

### Interface Type

Forms

Agency Name

Form 1099-LS Reportable Life Insurance

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

### Interface Type

Forms

Agency Name

Form 1098-C Contributions of Motor Vehicles, Boats, and  
Airplanes

Incoming/Outgoing

Incoming (Receiving)

Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS Systems, file, or database

Agency Name  
Common Communications Gateway (CCG)

Incoming/Outgoing  
Both

Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

Agency Name  
Form 5498- IRA Contribution Information

Incoming/Outgoing  
Incoming (Receiving)

Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

Agency Name  
Form 1099-C Cancellation of Debt

Incoming/Outgoing  
Incoming (Receiving)

Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS Systems, file, or database

Agency Name  
GSS-26 Enterprise Remote Access Program

Incoming/Outgoing  
Both

Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

Agency Name  
Form 1099-SA Distribution From an HSA, Archer MSA or  
Medicare Advantage MSA



Incoming/Outgoing  
Incoming (Receiving)  
Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS Systems, file, or database  
Agency Name  
External Services Authorization Management  
Incoming/Outgoing  
Outgoing (Sending)  
Transfer Method  
Integrated Enterprise Portal (IEP)

**Interface Type**

Forms  
Agency Name  
Form 1097-BTC Bond Tax Credit  
Incoming/Outgoing  
Incoming (Receiving)  
Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS Systems, file, or database  
Agency Name  
GSS-34 (Main) IRS Intranet Routers, Switches, and Load  
Balancers  
Incoming/Outgoing  
Both  
Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms  
Agency Name  
Form 3922 Transfer of Stock Acquired Through an Employee  
Stock Purchase Plan Under Section 432 (c)  
Incoming/Outgoing  
Incoming (Receiving)  
Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

Agency Name  
Form 5498-ESA Coverdell ESA Contribution Information  
Incoming/Outgoing  
Incoming (Receiving)  
Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**  
IRS Systems, file, or database  
Agency Name  
GGS-1 (MAIN) IRS Perimeter Security  
Incoming/Outgoing  
Both  
Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**  
IRS Systems, file, or database  
Agency Name  
Customer Services Representative (CSR)  
Incoming/Outgoing  
Incoming (Receiving)  
Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**  
Forms  
Agency Name  
Form 1099-H, Health Coverage Tax Credit (HCTC) Advance  
Payments  
Incoming/Outgoing  
Incoming (Receiving)  
Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**  
Forms  
Agency Name  
8596 Information Returns for Federal Contracts  
Incoming/Outgoing  
Incoming (Receiving)  
Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS Systems, file, or database

**Agency Name**

GSS-17 (MAIN) Enterprise Systems Domain

**Incoming/Outgoing**

Both

**Transfer Method**

Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

**Agency Name**

Form 1099 DIV Dividends and Distributions

**Incoming/Outgoing**

Incoming (Receiving)

**Transfer Method**

Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS Systems, file, or database

**Agency Name**

FIREV1R

**Incoming/Outgoing**

Incoming (Receiving)

**Transfer Method**

Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

**Agency Name**

Form 1099-B Proceeds from Broker and Barter Exchange

**Incoming/Outgoing**

Incoming (Receiving)

**Transfer Method**

Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

**Agency Name**

Form 1098-Qualifying Longevity Annuity Contract Information

**Incoming/Outgoing**

Incoming (Receiving)

**Transfer Method**

Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

Agency Name

Form 1099-LTC Long Term Care and Accelerated Death Benefits

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

Agency Name

Form 3921 Exercise of an Incentive Stock Option Under Section  
422 (b)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

Agency Name

8027 Employer's Annual Information Return of Tip Income and  
Allocated Tips

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

Agency Name

W-2G Certain Gambling Winnings

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

Agency Name

Form 1099-OID Original Issue Discount

Incoming/Outgoing

Incoming (Receiving)

Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

Agency Name  
Form 1099-INT Interest Income

Incoming/Outgoing  
Incoming (Receiving)

Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

Agency Name  
Form 1099-PATR Taxable Distributions Received from  
Cooperatives

Incoming/Outgoing  
Incoming (Receiving)

Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

Agency Name  
Form 1099-K Merchant Card and Third-Party Network Payments

Incoming/Outgoing  
Incoming (Receiving)

Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS or Treasury Contractor

Agency Name  
Frivolous Return Processing

Incoming/Outgoing  
Outgoing (Sending)

Transfer Method  
Mail

**Interface Type**

Forms

Agency Name  
Form 1099-MISC Miscellaneous Income

Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Electronic File Transfer Utility (EFTU)

**Interface Type**

    Forms  
Agency Name  
    Form 1099-NEC Nonemployee Compensation  
Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Electronic File Transfer Utility (EFTU)

**Interface Type**

    Forms  
Agency Name  
    Form 1099-CAP Changes in Corporate Control and Capital  
    Structure  
Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Electronic File Transfer Utility (EFTU)

**Interface Type**

    IRS Systems, file, or database  
Agency Name  
    FIRE system audits  
Incoming/Outgoing  
    Both  
Transfer Method  
    Electronic File Transfer Utility (EFTU)

**Interface Type**

    IRS Systems, file, or database  
Agency Name  
    Automated Extensions (AWAX-EAWPMF)  
Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Electronic File Transfer Utility (EFTU)

**Interface Type**

    Forms

Agency Name  
Form 1099-R Distributions from Pensions, Annuities, Retirement  
or Profit-Sharing Plans, IRAs, Insura  
Incoming/Outgoing  
Incoming (Receiving)  
Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms  
Agency Name  
Form 1099-A Acquisition or Abandonment of Secured Property  
Incoming/Outgoing  
Incoming (Receiving)  
Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms  
Agency Name  
Form 1099-Q Payments from Qualified Education Programs  
(Under Section 529 and Section 530)  
Incoming/Outgoing  
Incoming (Receiving)  
Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms  
Agency Name  
Form 5498-SA HSA, Archer MSA, or Medicare Advantage MSA  
Information  
Incoming/Outgoing  
Incoming (Receiving)  
Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS or Treasury Contractor  
Agency Name  
Criminal Investigation  
Incoming/Outgoing  
Outgoing (Sending)  
Transfer Method  
Mail

**Interface Type**

Forms

**Agency Name**

Form 1098-T Tuition Statement

**Incoming/Outgoing**

Incoming (Receiving)

**Transfer Method**

Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS Systems, file, or database

**Agency Name**

Chapter Three Withholding System (CTW)

**Incoming/Outgoing**

Incoming (Receiving)

**Transfer Method**

Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

**Agency Name**

Form 1099-G Certain Government Payments

**Incoming/Outgoing**

Incoming (Receiving)

**Transfer Method**

Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS Systems, file, or database

**Agency Name**

Joint Object Business JOB Server Runs JOBs for output files to  
and from FIRE

**Incoming/Outgoing**

Both

**Transfer Method**

Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS Systems, file, or database

**Agency Name**

GSS-30 Wintel Application Servers

**Incoming/Outgoing**

Both

**Transfer Method**

Electronic File Transfer Utility (EFTU)



**Interface Type**

Forms

Agency Name

Form 1099-SB Seller's Investment in Life Insurance Contract

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

Agency Name

Form 1098-E Student Loan Interest Statement

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

Agency Name

Form 1099-S Proceeds from Real Estate Transactions

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

Agency Name

Form 1098 Mortgage Interest Statement

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS Systems, file, or database

Agency Name

GSS-29 Government Furnished Smart Devices (Main SSP)

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS Systems, file, or database

**Agency Name**

GSS-32 (MAIN) IRS Workstations and Support

**Incoming/Outgoing**

Both

**Transfer Method**

Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

**Agency Name**

Form 1098-F Fines, Penalties and Other Amounts

**Incoming/Outgoing**

Incoming (Receiving)

**Transfer Method**

Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

**Agency Name**

Form 1042-S Foreign Person's U.S Source Income Subject to  
Withholding

**Incoming/Outgoing**

Incoming (Receiving)

**Transfer Method**

Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS Systems, file, or database

**Agency Name**

GSS-27 (MAIN) Enterprise Development and Integrated Test  
Environment

**Incoming/Outgoing**

Both

**Transfer Method**

Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS Systems, file, or database

**Agency Name**

Automated Magnetic Media Processing System (AMMPS)

**Incoming/Outgoing**

Incoming (Receiving)

Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

Forms

Agency Name  
8955 SSA Annual Registration Statement Identifying Separated  
Participants with Deferred Vested Benef

Incoming/Outgoing  
Incoming (Receiving)

Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS Systems, file, or database

Agency Name  
Allocated Tips

Incoming/Outgoing  
Incoming (Receiving)

Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS Systems, file, or database

Agency Name  
Splunk

Incoming/Outgoing  
Incoming (Receiving)

Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS Systems, file, or database

Agency Name  
Collection Activity Reports/Statutory Reports (CARSR)

Incoming/Outgoing  
Incoming (Receiving)

Transfer Method  
Electronic File Transfer Utility (EFTU)

# Systems of Records Notices (SORNs)

## **SORN Number & Name**

IRS 22.062 - Electronic Filing Records

Describe the IRS use and relevance of this SORN.

FIRE receives electronic transmission files that are shared downstream and create a record.

## **SORN Number & Name**

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

Audit trails are created when FIRE communicates back and forth with various downstreams.

## **SORN Number & Name**

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

FIRE receives electronic files, shares information downstream to be included on the Business Master File.

## **SORN Number & Name**

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

FIRE receives information returns, sends data downstream to be included in the Individual Master File records.

# Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Tax Administration-Wage and Investment Records

What is the GRS/RCS Item Number?

RCS29, Item 449

What type of Records is this for?

Electronic

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

Pending

What is the disposition schedule?

Pending

# Data Locations

What type of site is this?

Environment

What is the name of the Environment?

FIRE

What is the sensitivity of the Environment?

Federal Tax Information (FTI)

What is the URL of the item, if applicable?

<https://fire.irs.gov/>

Please provide a brief description of the Environment.

The FIRE application is located at the Enterprise Computing Center (ECC). The front-end servers in ECC consist of five virtual web servers running Microsoft Internet Information Server (IIS) and Microsoft Windows 2019 that are connected to the Common Communications Gateway (CCG). The front-end virtual servers are sitting in a separated and isolated zone within the CCG and utilizes load balancing systems as well as a virtual routing device for FIRE. The back-end servers consist of Windows 2019 servers: five application servers for file processing, a Certificate Signing Request (CSR) Server for customer support interface and message routing, and a JOB Server Runs JOBS for output files to and from FIRE, Structured Query Language (SQL) 2019 Server that houses the principal database. Note: General Support System (GSS) -39 is a non-directly supporting system for FIRE. Although GSS-39 does not host any part of the FIRE application servers in its boundary, it is essential for maintaining and recovering the virtual instances for FIRE. Note: GSS-39 is a non-directly supporting system for FIRE. Although GSS-39 does not host any part of the FIRE application servers in its boundary, it is essential for maintaining and recovering the virtual instances for FIRE.

What are the incoming connections to this Environment?

Microsoft Internet Information Server. Microsoft Windows 2019. Common Communications Gateway (CCG). Certificate Signing Request Server.

What are the outgoing connections from this Environment?

Job Server. Structured Query Language SQL 2019 Server.