

Date of Approval: 06/25/2025  
Questionnaire Number: 2255

## Basic Information/Executive Summary

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

Frivolous Return Program

Acronym:  
FRP

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.

Frivolous Return Program (FRP) is an application used to track and monitor current inventory data and includes historical data on accounts not in filing and/or payment compliance for two consecutive years. FRP Master is a composite of several tables linked together that allow FRP employees to accurately respond to taxpayers and assist in trending frivolous filings for outreach education to internal and external stakeholders. It also provides the means to identify new abusive tax avoidance promotions to make referrals for civil injunctive actions, criminal investigations, and follow-up monitoring on violations of existing court orders on abusive promoters and preparers. The FRP administers the IRC (Internal Revenue Code) 6702 provision by identifying frivolous submissions, stopping their related refunds, educating taxpayers, and penalizing according to the statute.

## 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 Frivolous Return Program administers the IRC 6702 provision by identifying frivolous submissions, stopping their related refunds, educating taxpayers, and penalizing according to the statute. Return Integrity and Compliance Service (RICS) work is part of an overall IRS revenue protection strategy. RICS' main mission is to protect public interest by improving IRS' ability to detect and prevent improper refunds. The FRP application is required to maintain PII in the database due to the types of lead cases it manages to have the ability to research frivolous and questionable federal tax returns to detect new fraud leads and protect revenue.

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

Address

Name

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.

Primary and secondary EIN, name control, employer name, employer address, Power of Attorney (POA) name, POA address, IRS employee name, IRS employee Integrated Data Retrieval System (IDRS) ID, Document Locator Number (DLN), and Criminal Investigation (CI) agent ID.

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

SSN for tax returns and return information - IRC section 6109

## Product Information (Questions)

1 Is this PCLIA a result of a specific initiative or a process improvement?

Yes

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

Database

3 What Tier designation has been applied to your system? (Number)

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?

7075

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

Frivolous Filer Program

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.)

Expiring PCLIA

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.

It is not in a OneSDLC state because it began prior to September 1, 2022. Per the OneSDLC guidelines, new projects as of September 1, 2022, are required to onboard to OneSDLC instead of Enterprise Life Cycle (ELC).

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.

W&I Governance

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.

211475 The mission of the Business Performance Laboratory is to initiate, recommend and manage systemic solutions for the detection and treatment of improper refunds, while ensuring effective treatment for payment of valid refund claims. BPL leads the development and implementation of innovative business processes and technology solutions, develops policy and guidance for civil revenue protection initiatives and represents RICS (Return Integrity & Compliance Services) interest in support of the Servicewide revenue protection strategy.

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?

No

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

The system will allow affected parties the opportunity to clarify or dispute negative information that could be used against them. Due process is provided pursuant to 5 USC.

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

No

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          | Yes/No | Access Level<br>(Read Only/Read<br>Write/Administrator) |  |
|------------------------|--------|---|--|
| Users                  | Yes    | Read and Write  |  |
| Managers               | Yes    | Read and Write  |  |
| Sys. Administrators    | Yes    | Administrator   |  |
| Developers             | Yes    | Administrator   |  |
| Contractor Employees   | Yes/No | Access Level  | Background Invest.<br>Level Contractor |
| Users                  | No     |   |  |
| Contractor Managers    | No     |   |  |
| Contractor Sys. Admin. | Yes    | Administrator   | Moderate                               |
| Contractor Developers  | Yes    | Administrator   | Moderate                               |

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.

The IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice which provides the legal right to ask for information under Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. Under these sections, response is mandatory. Code section 6109 requires the individual provide an identifying number.

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".  
Under 5,000

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?

To obtain access to the FRP database, all prospective users must adhere to the RICS (Return Integrity & Compliance Services) permissions portal process. The permission portal is used for controlling access, managing (create, modify,

disable, delete) user accounts, and providing administrative rights to users. All requests are handled by the RICS Service Desk and stored for auditing purposes. All application administrator and standard access requests must be authorized by the user's manager as well as a FRP administrator. All approved database accounts will be logged. Access permissions are automatically configured to the database server after all approvals are received.

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

No

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.

The database is compliant with current cyber security policies regarding audit logs as it relates to SORN 34.037 Audit Trail and Security Record System.

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

No

## Interfaces

### Interface Type

IRS Systems, file, or database

### Agency Name

Return Review Program (RRP)

### Incoming/Outgoing

Incoming (Receiving)

### Transfer Method

Other

### Other Transfer Method

Manually Input

### Interface Type

IRS Systems, file, or database

### Agency Name

Integrated Data Retrieval System (IDRS)

### Incoming/Outgoing

Incoming (Receiving)

### Transfer Method

Other

Other Transfer Method  
Manually Input

**Interface Type**

IRS Systems, file, or database

Agency Name

Dependent Database (DDB)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Manually Input

**Interface Type**

IRS Systems, file, or database

Agency Name

Electronic Fraud Detection System (EFDS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Manually Input

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

**SORN Number & Name**

IRS 42.001 - Examination Administrative Files

Describe the IRS use and relevance of this SORN.

To document the examinations of tax returns or other determinations as to a taxpayer's tax liability; to document determinations whether to examine a taxpayer; and to analyze trends in taxpayer compliance.

**SORN Number & Name**

IRS 42.021 - Compliance Programs and Projects Files

Describe the IRS use and relevance of this SORN.

To track information relating to special programs and projects to identify noncompliance schemes

**SORN Number & Name**

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

To identify and track any unauthorized accesses to sensitive but unclassified information and potential breaches

## Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

Income Tax Returns Filed by Individuals, Partnerships and Fiduciaries.

What is the GRS/RCS Item Number?

GRS 29 ITEM 56 - RS

What type of Records is this for?

Electronic

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

(1) Tax return records filed electronically and maintained on magnetic tape, laser optical disk, magnetic disk or other such paperless medium. (Job No. N1-58-95-1) (2) Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return; Form 8453-OL, U.S. Individual Income Tax Declaration for an IRS e-file Online Return; Form 8453-X, Political Organization Declaration for Electronic Filing of Notice 527 Status; W-2, Wage and Tax Statements; and related schedules not conducive to electronic transmission. (Job No. N1-58-95-1) (3) Form 8633, Application to Participate in the Electronic Filing Program. (Job No. N1-58-95-1) (4) Form 9041, Application for Electronic/Magnetic Media Filing of Business and Employee Benefit Plan Returns. (Job No. N1-58-95-1) (5) Paper images of tax returns created from electronic storage medium. (Job No. N1-58-95-1) (6) Forms 8879 and 8879 (SP), IRS e-file Signature Authorization. Taxpayers use IR Form 8879 when their return is filed electronically using the practitioner Personal Identification Number (PIN) method or when the taxpayer authorizes the electronic return originator to enter the taxpayer's PIN on his/her electronically filed return. The 8879 (SP) is a Spanish language equivalent. These forms are used exclusively for individual tax filing. (Job No. N1-58-06-5).

What is the disposition schedule?

(1) Destroy on or after January 16, six years after the end of the processing year unless needed for Collection Statute Expiration Date (CSED) Extract due to a balance due. (2) Retire to Records Center beginning January 2 through March 31 following the year in which the returns were numbered and processed. Destroy on or



after January 16, 6 years after the end of the processing year unless needed for Collection Statute Expiration Date (CSED) Extract due to a balance due. (3) Destroy 3 years after participant is removed from the program. (4) Destroy 3 years after participant is removed from the program. (5) Destroy after the need for the creation of the paper image has been satisfied. (6) Retire to Records Center when no longer needed for processing. Destroy on or after January 16, six years after the processing year unless needed for Collection Statute Expiration Date (CSED), TIGTA investigation, and/or Criminal Investigative Division (CID) investigation.

## Data Locations

What type of site is this?

System

What is the name of the System?

FRP

What is the sensitivity of the System?

Federal Tax Information (FTI)

Please provide a brief description of the System.

This allows users to import Exam Mail Tool data and the Case Control Activity System (CCA) 4243 report. This allows users to complete First Read review and accept new Audit Reconsideration and Closed Case Mail into inventory for continued case processing and management.

What are the incoming connections to this System?

None

What are the outgoing connections from this System?

None