Date of Approval: 12/11/2024 Questionnaire Number: 1271

Basic Information/Executive Summary

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

International Web Applications - INTLWEBAPPS

Acronym:

INTLWebApps

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.

International Web Applications (INTLWebApps) is an application that captures tax information related to foreign individuals and entities (e.g. foreign partnerships, corporations, etc.). If for example, a foreigner or foreign entity (e.g. partnership) earns income from a United States source, then there are certain withholdings that need to take place for those earnings. An example of this is a foreign corporation that earned a dividend from a stock on a United States stock

exchange. Another example is a foreigner who bought and sold a building in the United States. The tax withholdings are reported on various international tax returns prepared by or for those foreigners or foreign entities and then submitted to the IRS. No tax returns are uploaded or scanned into the application. As those forms are submitted, IRS personnel manually enter tax information into INTLWebApps for the purpose of maintaining, storing, and retrieving of the respective tax information. This information can subsequently be used for analysis, or for supporting a tax audit. INTLWebApps consists of two National Standard Application (NSA) application systems that process data for the International Program. These are Foreign Investment Real Property Tax Act Database (FIRPTA DB) and Project 1446 (PROJ 1446). This application was previously named International National Standard Application Database (INTLNSA).

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 INTLWebApps (Foreign Investment in Real Property Tax Act, Project 1446, 8233) database collects data to process F8288, 8288-A, 8288-B, 8288-C, 8233, 8804, 8805, correspond with taxpayers, research up-front credit verification, and transmit records via Electronic File Transfer Utility to office of Statistics of Income and upload to Information Returns Master File. SBU/PII is verified by Information Returns Processing Pre-posting, separate system. Data is approved for deletion/destruction 7 years after end of processing year. National Archives and Records Administration (NARA) approved disposition instructions under Job No. N1-58-11-19 (approved 6/18/2012). Instructions are published under Records Control Schedule (RCS) 18 for the Enterprise Computing Center-Martinsburg (ECC-MTB), Item 72. Approved retention periods for audit data and related tax withholding data approved under Job No. N1-58-11-19. Audit trail archive logs for data are retained for 7 years after end of processing year. FIRPTA: F8288/8288-A, Destroy paper and electronically submitted files 7 years after end of processing year. F8288-B, Destroy paper and electronically submitted files 6 years after case is closed. See IRM 1.15.2-1, RCS 29 for Tax Administration -Taxpayer Services Records, Items 75 and 223. Project 1446: All taxpayer electronic file data is destroyed in 6th year after end of processing year as required by RCS 29. The records are extrapolated and erased/deleted from the UNIX box. The data cannot be recovered. Refer to RCS 29, Item 56 (Job No. N1-58-95-1). Documents stored in this Site Collection; these sites and sub-sites are

the official records thus these sites and sub-sites are considered an official recordkeeping system. The Site Owner will ensure Site documents are appropriately destroyed/deleted when no longer needed. Official recordkeeping copies are maintained accordance with Records Control Schedule (RCS) 18, item 72, RCS 29, item 56, 72, and 223 published in IRS Doc12990.

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

Address

Centralized Authorization File (CAF)

Email Address

Federal Tax Information (FTI)

Internet Protocol Address (IP Address)

Name

Other

Passport Number

Standard Employee Identifier (SEID)

Telephone Numbers

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

Date of Birth and Place of Birth

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.

The INTLWebApps (FIRPTA, Project 1446, 8233) database is designed to collect relevant data to the processing of Forms 8288-A, 8288-B, 8288-C, 8233, and 8805. This data is used in corresponding with taxpayers, researching for up-front credit verification, and only data records from Forms 8288-A and 8805 are transmitted via Electronic File Transfer Utility (EFTU) to the office of Statistics of Income (SOI) and another location for upload to the Information Returns Master File (IRMF). SBU/PII data is not verified at this point of the process. Data is transcribed into the INTLWebApps system and transferred through EFTU to IRMF. The SBU/PII is verified by IRP (Information Returns Processing) Preposting. This is an entirely separate system.

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?

6109

1.7 What are the changes and why?

Expired PCLIA

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.

210697

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

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

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.

Wage and Investment Risk Committee, W&I RC (W&I name changed to Taxpayer Services)

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

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

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.

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.

IRS Employees: Users (Read and Write), Managers (Read and Write), Sys Administrators (Read and Write), Developers (Read Only)

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".

50,000 to 100,000

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".

Not Applicable

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 100,000

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".

Not Applicable

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

A potential user will request access via the Business Entitlement Access Request System (BEARS). This request has to be approved by the potential user's manager based on a user's position and need-to-know.

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?

None

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

IRS Systems, file, or database

Agency Name

Statistics of Income (SOI)

Incoming/Outgoing

Outgoing (Sending)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Information Returns Master File (Parent IRP)

Incoming/Outgoing

Outgoing (Sending)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

The INTLWebApps application (Project 1446, FIRPTA & Form 8233) relies upon the underlying Solaris 10 operating system (IT-24), Oracle database (IT-24) to fulfill many of the IRS audit

requirements. Audit trails shall maintain a record of system activity both by system and application processes and by user activity of systems and applications. Determining what, when, and by whom specific actions were taken on an application system is crucial to establishing individual accountability, monitoring compliance with security policies, and investigating security violations. This application audit plan primarily focuses its attention on application-specific audit requirements not fulfilled by the underlying operating systems, specifically taxpayer-related events and required data elements for those events. Since the application processes taxpayer data, all actions taken on that data (read & modify are the only application actions) must be recorded to the application audit trails log that will be sent to SAAS (Security Audit and Analysis System) as a centralized repository. Infrastructure audit trails (comprised of operating system and Oracle database events) for INTLWebApps are collected and stored on the IT-24 (Unix Consolidated Platform). Specifically, application end user actions that trigger events on the Oracle database are syslogs captured and stored in *.xml files. These events would be administrator and Database Administrator (DBA) actions pertaining to INTLWebApps. Database audit events as a result of accessing the taxpayer data are not being captured, created, and sent to SAAS. INTLWebApps is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards. The agent on the servers collect the data sending to the audit logging systems, SPLUNK.

SORN Number & Name

IRS 42.017 - International Enforcement Program Information Files

Describe the IRS use and relevance of this SORN.

To monitor the International Enforcement Program on any individual having foreign business or financial activities. Records in the system are listing of individual taxpayers, Taxpayer Identification Number (TIN) (e.g., Social Security Number (SSN), Employer Identification Number (EIN), or similar number assigned by IRS), summary of income expenses, financial information as to foreign operations or financial transactions, acquisition of foreign stock, controlling interest of a foreign corporation, organization or reorganization of foreign corporation examination results, information concerning potential tax liability, records pertaining to Advanced Pricing Agreements and mutual agreements.

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 non-compliance schemes and to select individuals involved in such schemes for enforcement actions. Individuals who may be involved in tax evasion schemes or noncompliance schemes, including but not limited to withholding noncompliance or other areas of noncompliance grouped by industry, occupation, or financial transactions; individuals who may be selling or promoting abusive tax schemes or abusive tax avoidance transactions; individuals who may be in noncompliance with tax laws concerning tax exempt organizations, return preparers, corporate kickbacks, or questionable Forms W-4, tax evasion schemes involving identity theft, among others. Records pertaining to individuals in compliance projects and programs, are used to consider individuals for selection in these compliance projects and programs.

SORN Number & Name

IRS 42.001 - Examination Administrative Files

Describe the IRS use and relevance of this SORN.

Taxpayers who are being considered for examination, or who are, or were, examined to determine an income, estate and gift, excise, or employment tax liability. To document the examinations of tax returns or other determinations as to a taxpayer's tax liability; to document determinations whether or not to examine a taxpayer; and to analyze trends in taxpayer compliance. Investigatory materials required in making a tax determination or other verification in the administration of tax laws and all other sub-files related to the processing of the tax case. This system also includes other management information related to a case and used for tax administration purposes, including classification and scheduling records.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Enterprise Computing Center - Martinsburg

What is the GRS/RCS Item Number? 18 Item 72

What type of Records is this for?

Both (Paper and Electronic)

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

Covers records once created by the Detroit Computing Center responsible for the performance of non-master file data processing operations for the Service, projects for directors of functions at the IRS Headquarters and some bureaus of the Department of the Treasury and other government agencies. Detroit is no longer a Computing Center. This RCS is under review. Detroit recordkeeping activities now at Martinsburg should follow the disposition instructions in this Schedule until further notice.

What is the disposition schedule?

Item 72 (A) Inputs: Inputs to the International National Standard Application Database (INTL NSA) are Forms 8288-A, 8805, 8288-B, 8233 and 897(i) Elections extracted from both paper and electronically submitted forms. (GRS 5.2, Item 020; Job No. DAAGRS- 2017-0003-0002) 1. Paper and electronically submitted Forms 897 (1) Elections, 8288-A, 8288-B, 8233, and 8805. AUTHORIZED DISPOSITION Temporary. Follow disposition and retention instructions for individual forms listed in IRS Records Control Schedules 26, 28 and 29. 2. Electronic Batch Files. AUTHORIZED DISPOSITION Delete/Destroy cache file after successful entry and verification into the system. (B) Outputs: The International National Standard Application Database (INTL NSA) is used to generate letters for use with the IR Form 8288-B, 8233, and 897 (i) Election processes. Additionally, electronic data captured in the INTL NSA from the IR Forms 8288-A and 8805 is transferred to the Enterprise Computing Center-Martinsburg (ECC- MTB) for upload to the Information Returns Master Files (IRMF). AUTHORIZED DISPOSITION Not Applicable. No additional copies of the output data files are maintained. (C) System Data: The International National Standard Application Database (INTL NSA) is designed to collect relevant data to the processing of Forms 8288-A, 8805, 8288-B, 8233 and 897(i) Elections. This data is used in corresponding with taxpayers, researching for up-front credit verification, and transmitting data records to the Compliance Data Warehouse (CDW), the office of Statistics of Income (SOI), and the Enterprise Computing Center in Martinsburg (ECC-MTB) for upload to the Information Returns Master File (IRMF). (Job No. N1-58-11-19) AUTHORIZED DISPOSITION Destroy electronic data 7 years after year of processing. (D) System Audit Data. AUTHORIZED DISPOSITION Delete/Destroy audit logs 7 years after the end of the processing year.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Tax Administration - Taxpayer Services Records (previously Wage and Investment)

What is the GRS/RCS Item Number?

29 Item 75

What type of Records is this for?

Paper

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

Covers records created and/or maintained by IRS Submissions Processing Campuses in carrying out their returns processing functions pertaining to: • revenue collecting and accounting; • processing, analysis and disposition of tax returns, tax information documents and related records; • mailing of tax forms; • transcription of statistical information; • distribution of transcription of statistical information; and • preparation of special reports.

What is the disposition schedule?

Foreign Investment in Real Property Tax Act (FIRPTA) Case Files. Various documents relating to the collection of taxes,

including applications for reduced withholding which contains purchase and selling contracts, invoices, copies of tax returns (1040NR, 1120F or 1065), work papers and withholding certificates. (Job No. N1-58-88-5, Item 6). AUTHORIZED DISPOSITION Cut off files annually. Retire to Records Center 1 year after case is closed. Destroy 6 years after case is closed.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Tax Administration - Taxpayer Services Records (previously Wage and Investment)

What is the GRS/RCS Item Number?

29 Item 223

What type of Records is this for?

Paper

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

Covers records created and/or maintained by IRS Submissions Processing Campuses in carrying out their returns processing functions pertaining to: • revenue collecting and accounting; • processing, analysis and disposition of tax returns, tax information documents and related records; • mailing of tax forms; • transcription of statistical information; • distribution of transcription of statistical information; and • preparation of special reports.

What is the disposition schedule?

Item 223 U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests (Form 8288) and Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests (Form 8288-A) (PSC only). (Job No. N1-58-87-6, Item 223) AUTHORIZED DISPOSITION Retire to Records Center 2 years after the end of the processing year. Destroy 7 years after the end of the processing year.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Tax Administration - Taxpayer Services Records (previously Wage and Investment)

What is the GRS/RCS Item Number?

29 Item 56

What type of Records is this for?

Paper

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

Covers records created and/or maintained by IRS Submissions Processing Campuses in carrying out their returns processing functions pertaining to: • revenue collecting and accounting; • processing, analysis and disposition of tax returns, tax information documents and related records; • mailing of tax forms; • transcription of statistical information; • distribution of transcription of statistical information; and • preparation of special reports.

What is the disposition schedule?

Item 56 AUTHORIZED DISPOSITION 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. (2) Returns in penalty file. Returns on which a penalty of 50% or more has been assessed, and cases for which Criminal Investigation Division has requested longer retention. (Job No. N1-58-95-1)

Data Locations

What type of site is this?

Environment

What is the name of the Environment?

Application PROD Server; Database PROD Server

What is the sensitivity of the Environment?

Personally Identifiable Information (PII) including Linkable Data

What is the URL of the item, if applicable?

Application PROD server name: vp2smemwebiwa13.ds.irsnet.gov; Database PROD Server name: xpmemvm06clu03.tcc.irs.gov

Please provide a brief description of the Environment

INTLWebApps was developed in Java 1.8x, MyFaces 2.3.6, PrimeFaces 8.x, JPA 2.0, JDBC 1.6, and PDFBox 2.0.15 in JBoss EAP 7.4.x environment and is running on virtual Linux Red Hat 8.x host. INTLWebApps' database is running on Oracle 19c. The SUN SPARC Enterprise T5220 technical architecture is composed of three interactive data processing levels/tiers that perform data control, maintenance, distributed processing, and communications functions. These levels/tiers (minicomputer, file servers, and workstations) are connected via the intranet. User profile information, including the identity and roles, will be verified by IRS centralized Single Sign On (SSO) server.

What are the incoming connections to this Environment?

N/A

What are the outgoing connections from this Environment?

INTLWEBAPPS to SPLUNK. INTLWEBAPPS sends user audit information SPLUNK web service.

What type of site is this?

System

What is the name of the System?

Splunk

What is the sensitivity of the System?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the System Used for audit purposes and scans.

What are the incoming connections to this System?

Application servers

What are the outgoing connections from this System?

Application servers