

Date of Approval: 02/23/2024
Questionnaire Number: 1064

Basic Information/Executive Summary

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

Integrated Production Model to EDP

Business Unit

Information Technology

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.

Integrated Production Model (IPM) is a common, read-only data store (database) containing core IRS data (e.g., tax accounts, tax returns, and information returns) needed by a range of Tier B modernization projects to support case identification, selection, prioritization and delivery, compliance analysis and decision analytics. The purpose of IPM is to provide one central relational database, populated with current and historical data from a variety of data sources. These include, but are not limited to, Business Master File (BMF), BMF Database (BMF-DB2), Business Return Transaction File (BRTF), Customer Account Data Engine 2 Operational Database System (CADE2 ODS), Combined Annual Wage Reporting (CAWR), Compliance Data Environment (CDE), Data Masterâ€“1 (DM-1), Employee Plan Master File (EPMF-DB2), Information Returns Master File (IRMF), Payer Master File (PMF), Information Returns Database (IRDB), Chapter Three Withholding (CTW), Duplicate TIN Online (DUPTIN), Individual Tax Identification Number (ITIN), IT Operational Reporting (ITOR), Coronavirus Aid, Relief, and Economic Security (CARES) Act, Modernized Electronic Filing

(MeF), Employment Tax Examination Program (ETEP), Generalized Mainline Framework (GMF), Foreign Account Tax Compliant Account (FACTA) (Country-by-Country (CBC), International Compliance Management Module (ICMM)), Central Data Repository (CDR)/Electronic Data Processing (EPD), Employee Connection Reporting (ECR), Individual Master File (IMF), National Account Profile-IMF (NAP-IMF), Individual Return Transaction File (IRTF), Audit Information Management System-Reference (AIMS-R), Aggregated Information Returns (AIR), Monies Summary SCRS 1120, 1120S & 1065, Research Earned Income Credit Extract (R-EIC), SS8 Integrated Case Processing (SS8ICP), Mapping Data, Allowable Living Expenses, Employment Tax Schedule R, and Withholding Compliance (WHC). IPM data migration to cloud services provider Amazon Web Services (AWS). Moving one repository to another.

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).

IPM is populated with current and historical data from its upstream sources. These include but are not limited to: Business Master File (BMF), BMF Database (BMF-DB2), Business Return Transaction File (BRTF), Customer Account Data Engine 2 Operational Database System (CADE2 ODS), Combined Annual Wage Reporting (CAWR), Compliance Data Environment (CDE), Data Master¹ (DM-1), Employee Plan Master File (EPMF-DB2), Information Returns Master File (IRMF), Payer Master File (PMF), Information Returns Database (IRDB), Chapter Three Withholding (CTW), Duplicate TIN Online (DUPTIN), Individual Tax Identification Number (ITIN), IT Operational Reporting (ITOR), Coronavirus Aid, Relief, and Economic Security (CARES) Act, Modernized Electronic Filing (MeF), Employment Tax Examination Program (ETEP), Generalized Mainline Framework (GMF), Foreign Account Tax Compliant Account (FACTA) (Country-by-Country (CBC), International Compliance Management Module (ICMM)), Central Data Repository (CDR)/Electronic Data Processing (EPD), Employee Connection Reporting (ECR), Individual Master File (IMF), National Account Profile-IMF (NAP-IMF), Individual Return Transaction File (IRTF), Audit Information Management System-Reference (AIMS-R), Aggregated Information Returns (AIR), Monies Summary SCRS 1120, 1120S & 1065, Research Earned Income Credit Extract (R-EIC), SS8 Integrated Case Processing (SS8ICP), Mapping Data, Allowable Living Expenses, Employment Tax Schedule R, and Withholding Compliance (WHC). IPM data migration to cloud

services provider Amazon Web Services (AWS). Moving one repository to another.

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

Address
Agency Sensitive Information
Centralized Authorization File (CAF)
Citizenship or Migration Status
Criminal Investigation Information
Document Locator Number (DLN)
Email Address
Employer Identification Number
Employment Information
Financial Account Number
Geographical Indicators
Global Intermediary Identification Number (GIIN)
Individual Taxpayer Identification Number (ITIN)
Internet Protocol Address (IP Address)
Language
Name
Official Use Only (OUO) or Limited Office Use (LOU)
Preparer Taxpayer Identification Number (PTIN)
Protected Information
Social Security Number (including masked or last four digits)
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)?

Yes

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

Project

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 data elements of each table in the IPM Greenplum database are loaded from the data source. The data that IPM receives is from internal IRS systems which are deemed reliable, and the data is validated for accuracy by the system sending the data as described in that system's PCLIA. Timeliness and completeness are verified through a table on IPM which documents the date and time when data loads are completed. The IPM project and IPM client-project developers perform Unit Testing on the IPM Greenplum Development database. IT Applications Development Enterprise System Testing (EST) owns the IPM Test & Final Integration Test (FIT) databases on the BDA-GSS infrastructure and are responsible for access control and audit logging. IT AD EST performs both System Acceptance Test (SAT) and FIT testing of the IPM 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?

8158

1.7 What are the changes and why?

IPM data migration to the cloud services provider (CSP) Amazon Web Services (AWS). Moving one repository to another.

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.

Integrated Production Model 7027

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?

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.

Enterprise Services Governance Board (ESGB) and Data Delivery Services (DDS) Governance 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

3.32 Does the CSP allow auditing?

Yes

3.32 Who has access to the CSP audit data (IRS or 3rd party)?

IRS

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?

Yes

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?

No

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

No

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

All information that is stored in IPM comes from the submission of tax returns submitted directly to the IRS through other internal IRS systems. Information from the tax returns is subsequently shared from the other internal applications to this system. The tax return form via Privacy Act Notice provides taxpayers

information regarding the opportunity to decline or consent to providing the information.

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.

All information that is stored in IPM comes from the submission of tax returns submitted directly to the IRS through other internal IRS systems. Information from the tax returns is subsequently shared from the other internal applications to this system. The tax return form via Privacy Act Notice provides taxpayers information regarding the opportunity to decline or consent to providing the information.

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

All information that is stored in IPM comes from the submission of tax returns submitted directly to the IRS through other internal IRS systems. Information from the tax returns is subsequently shared from the other internal applications to this system. The tax return form via Privacy Act Notice provides taxpayers information regarding the opportunity to decline or consent to providing the information.

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

Integrated Production Model (IPM) is a common, read-only data store (database) containing core IRS data (e.g., tax accounts, tax returns, and information returns) needed by a wide range of Tier B modernization projects to support case identification, selection, prioritization and delivery, compliance analysis and decision analytics. The purpose of the IPM is to provide one central relational database, populated with current and historical data from a wide variety of data sources. These include, but will not be limited to, IPM is populated with current and historical data from its upstream sources. These include but are not limited to: Business Master File (BMF), BMF Database (BMF-DB2), Business Return Transaction File (BRTF), Customer Account Data Engine 2 Operational Database System (CADE2 ODS), Combined Annual Wage Reporting (CAWR), Compliance Data Environment (CDE), Data Master¹ (DM-1), Employee Plan Master File (EPMF-DB2), Information Returns Master File (IRMF), Payer Master File (PMF), Information Returns Database (IRDB), Chapter Three Withholding (CTW), Duplicate TIN Online (DUPTIN), Individual Tax Identification Number (ITIN), IT Operational Reporting (ITOR), Coronavirus Aid, Relief, and Economic Security (CARES) Act, Modernized Electronic Filing (MeF), Employment Tax Examination Program (ETEP), Generalized Mainline Framework (GMF), Foreign Account Tax Compliant Account (FACTA) (Country-by-Country (CBC), International Compliance Management Module (ICMM)), Central Data

Repository (CDR)/Electronic Data Processing (EPD), Employee Connection Reporting (ECR), Individual Master File (IMF), National Account Profile-IMF (NAP-IMF), Individual Return Transaction File (IRTF), Audit Information Management System-Reference (AIMS-R), Aggregated Information Returns (AIR), Monies Summary SCRS 1120, 1120S & 1065, Research Earned Income Credit Extract (R-EIC), SS8 Integrated Case Processing (SS8ICP), Mapping Data, Allowable Living Expenses, Employment Tax Schedule R, and Withholding Compliance (WHC). IPM data migration to cloud services provider Amazon Web Services (AWS). Moving one repository to another.

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.

Anyone with a managerial approved Business need and managerial approved Business Entitlement Access Request System (BEARs) can be granted access. IPM Production access to PII data is limited to the IPM Database Administrators (read/write) and approved IPM client-applications (read only). It is the responsibility of the IPM client-application Project Manager and DBA to keep the "Application System Account Credentials" secure.

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".

Not Applicable

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 10,000

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?

Anyone with a managerial approved Business need and managerial approved Business Entitlement Access Request System (BEARs) can be granted access. IPM Production access to PII data is limited to the IPM Database Administrators (read/write) and approved IPM client-applications (read only). It is the responsibility of the IPM client-application Project Manager and DBA to keep the "Application System Account Credentials" secure.

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?

Not Applicable

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

Research Earned Income Credit Extract (R-EIC)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Individual Return Master File (IRMF)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

SS8 Integrated Case Processing (SS8ICP)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Individual Return Transaction File (IRTF)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Employee Master Plan File (EPMF-DB2)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

Forms

Agency Name

US Individual Income Tax Return

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

Forms

Agency Name

US Income Tax Return for an S Corporation

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Combined Annual Wage Reporting (CAWR)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Business Return Transaction File (BRTF)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

Forms

Agency Name

US Return of Partnership Income

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Monies Summary SCRS 1120, 1120S & 1065

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Audit Information Management System-Reference (AIMS-R)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

IT Operational Reporting (ITOR)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Mapping Data

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

Forms

Agency Name

Employer's Annual Federal Unemployment (FUTA) Tax Return

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Information Returns Database (IRDB)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

National Account Profile-Individual Master File (NAP-IMF)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Business Master File Database (BMF-DB2)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Allowable Living Expenses

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

Forms

Agency Name

Child and Dependent Care Expenses

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Modernized Electronic Filing (MeF)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Generalized Mainline Framework (GMF)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Affordable Care Act Informational Returns

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

Forms

Agency Name

Credit for the Elderly or the Disabled

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Employee Connection Reporting (ECR)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Affordable Care Act Coverage Data Repository (ACA-CDR)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Customer Account Data Engine 2 Operational Data Store (CADE
2 ODS)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Compliance Data Environment (CDE)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Chapter Three Withholding (CTW)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Data Master 1 (DM1)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

Forms

Agency Name

Additional Taxes on Qualified Plans (including IRAs) and other

Tax Favored Accounts

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

Forms

Agency Name

Employer's Quarterly Federal Tax Return

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Payer Master File (PMF)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Duplicate TIN Online (DUPTIN)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Individual Master File (IMF)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Employment Tax Examination Program (ETEP)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Employment Tax Schedule R

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Aggregated Information Returns (AIR)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

Forms

Agency Name

US Corporate Tax Return

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

Forms

Agency Name

US Estate Tax Return

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Central Data Repository (CDR)/Electronic Data Processing (EPD)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Individual Tax Identification Number (ITIN)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Foreign Account Tax Compliant Account (FACTA) (CBC,
ICMM)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Withholding Compliance (WHC)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Coronavirus Aid, Relief, and Economic Security (CARES) Act

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Business Master File (BMF)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

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.

As described in 8158

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

As described in 8158

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

As described in 8158

SORN Number & Name

IRS 42.021 - Compliance Programs and Projects Files

Describe the IRS use and relevance of this SORN.

As described in 8158

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Records Control Schedule 23 for Examination

What is the GRS/RCS Item Number?

84

What type of Records is this for?

Both (Paper and Electronic)

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

Official records used for case selection to address non-compliance.

Excise records.

What is the disposition schedule?

Cut off at the end of the FY. Delete/Destroy legacy data when 1 year old, or when no longer needed for administrative purposes, but not longer than 5 years after cutoff.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Records Control Schedule 29 for Tax Administration-Wage and Investment Records

What is the GRS/RCS Item Number?

58

What type of Records is this for?

Both (Paper and Electronic)

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

Records associated with tax processing functions at the Campuses.
U.S. Corporation Income Tax Returns.

What is the disposition schedule?

Returns and Work Papers numbered and processed January 1 through June 30. Retire to Records Center beginning January 2 through March 31 following the year in which numbered and processed. Destroy 50 years after end of the processing year. Returns and Work Papers numbered and processed July 1 through December 31. Retire to Records Center beginning July 1 through September following the year in which numbered and processed. Destroy 50 years after end of the processing year. Returns and related documents in refund litigation case files. Retire to Records Center 3 years after establishment of file or when no longer required to be stored locally. Destroy 50 years after end of the processing year. Returns by an Officer, Director, or Shareholder with respect to a Foreign Corporation and Acquisition of its Stock. Retire to Records Center July 1 through September 30 following the year in which numbered and processed. Destroy 50 years after end of processing year. Filed a Form 1120 DISC for any taxable year for which the election is effective. Retire to Records Center July 1 through September 30 following the year in which numbered and processed. Destroy 50 years after end of processing year. Revoked or Terminated and has filed a 1120 DISC during any taxable year for which the election is effective. Retire to Records Center July 1 through September 30 following the year in which numbered and processed. Destroy 50 years after end of processing year. Has not filed a 1120 DISC during any of the taxable years that the election was effective. Retire to Records Center July 1 through September 30 following the year in which numbered and processed. Destroy 6 years after the election is effective. Returns in penalty case files. Retire to Records Center July 1 through September 30 following the year in which returns were numbered in the penalty or supplemental series. Destroy 50 years after the end of the calendar year in which penalties were assessed and cases closed.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Records Control Schedule 29 for Tax Administration-Wage and Investment Records

What is the GRS/RCS Item Number?

75

What type of Records is this for?

Both (Paper and Electronic)

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

Records associated with tax processing functions at the Campuses. Foreign Investment in Real Property Tax Act (FIRPTA) Case Files.

What is the disposition schedule?

Cut off files annually. Retire to Records Center 1 year after case is closed. Destroy years after case is closed.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Records Control Schedule 29 for Tax Administration-Wage and Investment Records

What is the GRS/RCS Item Number?

215

What type of Records is this for?

Both (Paper and Electronic)

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

Records associated with tax processing functions at the Campuses. Tape Index Register and Name Directory (MID).

What is the disposition schedule?

Retire to Records Center 3 years after end of processing year. (Jon No. NC1-58-82-9, Item 215). Destroy 30 years after end of processing year (Job No. NN-170-16, Item 113).

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Records Control Schedule 29 for Tax Administration-Wage and Investment Records

What is the GRS/RCS Item Number?

59

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.
Records associated with tax processing functions at the Campuses.
Income Tax Index Cards to U. Corporation Income Tax Returns
(Official Record Copies).

What is the disposition schedule?

Destroy concurrent with destruction of final tax returns to which
specific index relates.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Records Control Schedule 29 for Tax Administration-Wage and
Investment Records

What is the GRS/RCS Item Number?

61

What type of Records is this for?

Both (Paper and Electronic)

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

Records associated with tax processing functions at the Campuses.
Estate tax returns.

What is the disposition schedule?

For Originals, retire to Records Center 6 months after Examination
closure, except for those estate tax returns which contain
generation skipping transfers. Destroy 75 years after end of
processing year. For Generation-Skipping Transfer Tax Return and
related documents, retire to Records Center after 1 year after the
end of the processing year. Destroy 75 years after end of
processing year.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Records Control Schedule 29 for Tax Administration-Wage and
Investment Records

What is the GRS/RCS Item Number?

432

What type of Records is this for?

Both (Paper and Electronic)

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

Records associated with tax processing functions at the Campuses.
Electronic Tax Administration Research Analysis System
(ETARAS).

What is the disposition schedule?

For Inputs, delete when data has been entered into the master file or database and verified, or when no longer required to support reconstruction of or serve as backup to, a master file or database, whichever is later. For System Data, Delete/Destroy when 7 years old. For security and system log outputs, Delete/Destroy when 6 years old. For ad-hoc reports, Delete/Destroy when no longer needed for administrative, legal, audit, or other operational purposes. For System Documentation, Delete/Destroy when superseded or 5 years after the system is terminated, whichever is sooner.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Records Control Schedule 23 for Examination

What is the GRS/RCS Item Number?

11

What type of Records is this for?

Both (Paper and Electronic)

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

Official records used for case selection to address non-compliance.

Precedent and historical file.

What is the disposition schedule?

Destroy when 50 years old

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Records Control Schedule 29 for Tax Administration-Wage and Investment Records

What is the GRS/RCS Item Number?

56

What type of Records is this for?

Both (Paper and Electronic)

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

Records associated with tax processing functions at the Campuses.

Income Tax Returns Filed by Individuals, Partnerships, and Fiduciaries.

What is the disposition schedule?

For Returns filed in original blocks in account number, original document locator number (DLN) sequence, or renumbered in document locator sequence on or before December 31. 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. Returns in penalty file. Retire to Records Center beginning July 1 through September 30 following the year in which the returns were numbered in the penalty or supplemental. Destroy 6 years and 9 months after the end of the calendar year in which case is closed. Returns in potential refund litigation case files. Retire to Records Center 3 years after establishment of file. Destroy 7 years after establishment of file. Education Credits Form 8863. Note: Maintain in an alphabetical drop file by year. Retire to Records Center 1 year after December 31 of the year of receipt. Destroy 6 years after December 31 of the year of receipt. Form 8752. Retire 18 month after end of processing year. Destroy 7 years after end of processing year.

Data Locations

What type of site is this?

Environment

What is the name of the Environment?

IRS EDP Data Platform in WC2 AWS Treasury Cloud

Environment

What is the sensitivity of the Environment?

Sensitive But Unclassified (SBU)

Please provide a brief description of the Environment.

Workplace Community Cloud (WC2) hosts the Enterprise Data Platform that is leveraged for data integration, access, and management of the environment to empower the business users so that they can securely access the integrated tax administration data for analytical and operational use

What are the incoming connections to this Environment?

Informatica AWS S3 Connector

What are the outgoing connections from this Environment?

Consumer Cluster / APIs to access Gold Layer