

Date of Approval: 05/28/2024
Questionnaire Number: 1275

Basic Information/Executive Summary

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

Information Returns Database (IRDB)

Business Unit

Small Business and Self Employed

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.

Information Returns Database (IRDB) is a production system within the ACA (Affordable Care Act) program and is part of the Current Production Environment (CPE). IRDB serves as the protected and dedicated data authoritative repository for receiving and persisting validated 1094/1095 ACA Information Returns data for individuals, employers, and insurers. The data is required to provide support for the statutory obligations of the Patient Protection and Affordable Care Act (PPACA). IRDB accepts ACA form data from the Affordable Care Act Information Returns (AIR) system, PBBA (Partnership Bipartisan Budget Act) data from the Correspondence Examination Automation Support (CEAS) system and beginning in 2023, 1099 Form data from IRIS (Information Return Intake System). IRDB supports two (2) key business capabilities of the IR forms: (1) Receiving and Storing Validated Information Returns Data (Paper and Electronic). In support of the Information Returns Processing (IRPS) area, IRDB receives, and stores validated 1095A submissions, 1094/1095 Form Bs/Cs data from AIR through via the Enterprise Mediation and Integration Service (EMIS). IRDB receives the PBBA form 8985/8986 data from the CEAS system. The IR PBBA data consists of data from electronic PBBA 8985/8986 forms. And IRDB receives / stores validated 1099 Form information from IRIS. IRDB stores the

validated IR form data within the IRDB DB for future consideration of client use. (2) Providing access to the Information Returns Data.

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).

Information Return Database (IRDB) is responsible for receiving Information Return (IR) Forms 1094/1095 A/B/C data from AIR, IR Form 8985/8986 data from CEAS and IR 1099 Form data from IRIS. The data is made available to Fact of Filing, Reporting, and other consumer systems for use in administering the provisions of Information Returns. The SBU/PII elements listed in this PIA were determined to be the minimum information required for that purpose. IRDB does not have the ability to manipulate, change or delete any of the data elements contained within these files. Therefore, IRDB does not itself have a business need or use for the SBU/PII identified in this PCLIA, other than to receive it from one application and store it for use by other applications. This applies to all SBU/PII elements listed in this PCLIA. The SSN is used to identify a taxpayer on the ACA, PBBA and 1099 Information Return forms.

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

Address

Employer Identification Number

Name

Other

Social Security Number (including masked or last four digits)

Telephone Numbers

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

Negative Taxpayer Identification Number, Date of Death, Date of Birth and Tax Account Information

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)?

Database

1.35 Is there a data dictionary for this system?

Yes

1.36 Explain in detail how PII and SBU data flow into, through and out of this system.

IRDB accepts ACA form data from the Affordable Care Act Information Returns (AIR) system, PBBA (Partnership Bipartisan Budget Act) data from the Correspondence Examination Automation Support (CEAS) system and beginning in 2023, 1099 Form data from IRIS (Information Return Intake System) In support of the Information Returns Processing (IRPS) area, IRDB receives, and stores validated 1095A submissions, 1094/1095 Form Bs/Cs data from AIR through via the Enterprise Mediation and Integration Service (EMIS). IRDB receives the PBBA form 8985/8986 data from the CEAS system. The IR PBBA data consists of data from electronic PBBA 8985/8986 forms. And IRDB receives / stores validated 1099 Form information from IRIS. IRDB stores the validated IR form data within the IRDB DB for future consideration of client use.

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?

7988

1.7 What are the changes and why?

Due to IRMOD IRDB will be accepting new form data (1099 submissions).

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.

217627

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

Planned Maintenance

3.3 Does this system use cloud computing?

No

3.4 Is there a breach/incident plan on file?

Yes, refer to Computer Operator's Handbook (COH)

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

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

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

Users Yes Read-Only (System to System)

Managers No

Sys. Administrators Yes Read and Write

Contractors have completed their Minimum Background Investigation (MBI)

Contractor Users Yes Read-Only Moderate

Contractor Managers No

Contractor Sys. Admin. Yes Read and Write High

Contractor Developers Yes Read-Only Moderate

Developers Yes Read-Only

IRS Em

Users Yes Read-Only

Managers No

Sys. Administrators Yes Read and Write

Developers Yes 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".

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?

Database access is requested via the Business Entitlement Access Request System (BEARS) that replaced Online (OL) Form 5081 on 08/13/2021. Access is granted on a need-to-know basis. The BEARS enrollment process requires that an authorized manager approve access requests on a case-by-case basis. Access approval is based on the Users role(s) and responsibilities. Users are given the minimum set of privileges required to perform their regular and recurring work assignments; they are restricted from changing the boundaries of their access without management approval. The employee’s access will be terminated once they no longer require access to the Database. Deletion from the active access role is also performed through BEARS

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

5.3 Please upload the approved SBU Data Use Questionnaire or Request. If the request has been recertified, please upload the approved recertification form. Select Yes to indicate that you will upload the SBU Data Use form.

Yes

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Information Sharing Reporting - Analytics & Reporting

Incoming/Outgoing
Outgoing (Sending)
Transfer Method
Application to Application (A2A)

Interface Type

IRS Systems, file, or database
Agency Name
Correspondence Examination Automation Support (CEAS)
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database
Agency Name
Information Returns Intake System (IRIS)
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database
Agency Name
Compliance Data Warehouse (CDW)
Incoming/Outgoing
Outgoing (Sending)
Transfer Method
Application to Application (A2A)

Interface Type

IRS Systems, file, or database
Agency Name
Affordable Care Act Information Returns (AIR)
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database
Agency Name
Integrated Production Module

Incoming/Outgoing
Outgoing (Sending)
Transfer Method
Application to Application (A2A)

Interface Type

IRS Systems, file, or database
Agency Name
Information Returns Processing System (IRPS)
Incoming/Outgoing
Both
Transfer Method
Electronic File Transfer Utility (EFTU)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

To maintain records of tax returns, return transactions, and authorized taxpayer representatives.

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

To maintain records of business tax returns, return transactions, and authorized taxpayer representatives.

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 or unauthorized disclosures of such information or inappropriate use of government computers to access Internet sites for any purpose forbidden by IRS policy (e.g., gambling, playing computer games, or engaging in illegal activity), or to detect electronic communications sent using IRS systems in violation of IRS security policy.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Tax Administration

What is the GRS/RCS Item Number?

RCS 22, Item 56

What type of Records is this for?

Electronic

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

IRDB receives and stores validated electronic Form 1095-A (Health Insurance Marketplace Statement), Form 1094-B (Transmittal of Health Insurance Coverage Statements), Form 1094-C (Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns), Form 1095-B (Health Insurance Coverage) and Form 1095-C (Employer-Provided Health Coverage) ACA Information Return Data to support ACA and Current Production Environment (CPE) Processes, as well as Fact of Filing data from paper F 1094 series returns.

What is the disposition schedule?

Period for records retention to Delete/destroy data 3 years after cutoff

Data Locations

What type of site is this?

Environment

What is the name of the Environment?

Production

What is the sensitivity of the Environment?

Federal Tax Information (FTI)

Please provide a brief description of the Environment.

Information Returns Database (IRDB) is a production system within the ACA (Affordable Care Act) program and is part of the Current Production Environment (CPE). IRDB serves as the protected and dedicated data authoritative repository for receiving and persisting validated 1094/1095/1099 ACA Information Returns data for individuals, employers, and insurers.

What are the incoming connections to this Environment?

ACA Information Returns (AIR), Correspondence Examination Automation Support (CEAS), Enterprise Service Bus (ESB), Information Returns Processing System (IRPS).

What are the outgoing connections from this Environment?

Business Objects Enterprise (BOE), Enterprise Service Bus (ESB),
Integrated Production Model (IPM), Information Returns Processing
System (IRPS).