Date of Approval: 12/20/2024 Questionnaire Number: 1754

## **Basic Information/Executive Summary**

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

Information Reporting and Document Matching

Acronym:

**IRDM** 

**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 Return & Document Matching (IRDM) is a Small Business/Self Employed (SB/SE) Compliance application. It consists of two subsystems: IRDM Data Correlation (IRDMDC) and IRDM Business Master File Analytics (IRDMBMFA). The purpose of IRDM is to assess additional income tax, penalties, and interest on Form(s) 1120, 1120S, 1041, and 1065 where business returns have underreported their revenue and/or income from Form 1099s (Information Returns). IRDMDC performs the following functions as part of IRDM. IRDMDC connects to Integrated Production Model (IPM) as a client & compares information returns to calendar tax year 202X for Form(s) 1120, 1120S, 1041, and 1065 to identify discrepancies in tax return money amounts and create a universe of potential under reported cases. IRDMBMFA applies decision analytics to score and select cases.

## **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).

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

Employer Identification Number Internet Protocol Address (IP Address) Standard Employee Identifier (SEID)

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

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

# **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?

- 1.36 Explain in detail how PII and SBU data flow into, through and out of this system. IRDMDC connects to Integrated Production Model (IPM) as a client & compares information returns to calendar tax year 202X for Form(s) 1120, 1120S, 1041, and 1065 to identify discrepancies in tax return money amounts and create a universe of potential under reported cases. IRDMBMFA applies decision analytics to score and select cases. Note: Auditing information is provided to SPLUNK.
- 1.4 Is this a new system?
- 1.5 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this system? Yes
- 1.6 What is the PCLIA number? 8301
- 1.7 What are the changes and why?
  - 1. Change Executive
  - 2. Add SPLUNK information
- 1.8 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.

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

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

210707

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

SB/SE Technology 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?

- 3.6 Does this system interact with the public through a web interface?
- 3.7 Describe the business process allowing an individual to access or correct their information.

IRDM is an internal system, and taxpayers cannot alter the information. IRDM compares information returns (i.e., Form 1099 series) to calendar tax year 202x Form(s) 1120, 1120S, 1065, and 1041 returns to identify discrepancies in tax return money amounts and create a universe of potential under reported cases. Preparer EIN & limited associated info is used to determine if there are fraudulent circumstances to examine further, or if there are educational opportunities to correct preparer issues.

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.

The Business Entitlement Access Request System (BEARS) application / subapplication names and role descriptions that are part of this system are: PROD USER IRDMBMFA ADHOC (INFORMATION REPORTING AND DOCUMENT MATCHING - IRDM) - IRDMBMFA AD-HOC REPORT CAPABILITIES

- This role gives the user the ability to access the IRDMBMFA application.
- This role gives the user the ability to create Ad-Hoc reports in the IRDMBMFA folder structure within Business Objects reports.
- Only granted via BEARS.

PROD ELEV IRDMBMFA BUS ADMIN (INFORMATION REPORTING AND DOCUMENT MATCHING - IRDM) - IRDMBMFA BUSINESS ADMIN

- This role gives the user the ability to access the Manager Users screen within the IRDMBMFA Application. The screen is used to add/or change their activity status
- This role gives the user the ability to create Ad-Hoc reports in the IRDMBMFA folder structure within Business Objects reports.
- This role is only granted via the BEARS system.
  PROD USER IRDMBMFA VIEW ONLY (INFORMATION REPORTING AND DOCUMENT MATCHING IRDM) IRDMBMFA VIEW REPORTS
- This role gives the user the ability to access the IRDMBMFA application.
- This role gives the user only read access to the IRDMBMFA folder structure within Business Objects reports.
- Only granted via BEARS.

# PROD USER IRDMBMFA VIEW ONLY (INFORMATION REPORTING AND DOCUMENT MATCHING - IRDM) - IRDMBMFA VIEW REPORTS

- This role gives the user the ability to access the IRDMBMFA application.
- This role gives the user only read access to the IRDMBMFA folder structure within Business Objects reports.
- Only granted via BEARS.
- 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".

  Not Applicable
- 4.6 How is access to SBU/PII determined and by whom?

  Less than 14 SBSE Exam SB/SE business employees have access to the system.

  An approved BEARS request is required to access application.
- 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?
- 5.3 Please upload the Approved Email and one of the following SBU Data Use Forms, Questionnaire (F14664) or Request(F14665) or the approved Recertification (F14659). Select Yes to indicate that you will upload the Approval email and one of the SBU Data Use forms.

No

## **Interfaces**

#### **Interface Type**

IRS Systems, file, or database

Agency Name

Integrated Production Model (IPM)

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

Other Transfer Method

Via Network

#### **Interface Type**

IRS Systems, file, or database

Agency Name

Enterprise Business Intelligence Platform (EBIP)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Other

Other Transfer Method

Via Network

#### **Interface Type**

IRS Systems, file, or database

Agency Name

Enterprise Informatica Platform (EIP)

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

Via Network

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

#### **SORN Number & Name**

IRS 22.061 - Information Return Master File Describe the IRS use and relevance of this SORN. Information required to conduct business.

#### **SORN Number & Name**

IRS 24.046 - Customer Account Data Engine Business Master File Describe the IRS use and relevance of this SORN.
IRDM requires MF information to conduct business.

#### **SORN Number & Name**

IRS 34.037 - Audit Trail and Security Records Describe the IRS use and relevance of this SORN. Required for BMF Auditing of records.

## **Records Retention**

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

32 - IRS ELECTRONIC TAX ADMINISTRATION (ETA)

What is the GRS/RCS Item Number?

45

What type of Records is this for?

Electronic

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

This schedule is current to match system functionality, workflows, and records content.

What is the disposition schedule?

Disposition instructions are as follows: (A) Inputs: Records include electronic transfers of data from IRS Business Master File (BMF), Business Return Transaction File (BRTF), and the Integrated Production Model (IPM) data mart. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) AUTHORIZED DISPOSITION Delete when 1 year old or when no longer needed for administrative, legal, audit, or other operational purposes, whichever is sooner. (B) System Data: Master files contain taxpayer account data, information return data, tax return processing data, and bad payer data. No. N1-58-11-17) AUTHORIZED DISPOSITION Delete 10 years after assessment. (C) Outputs: Records include electronic transfer of case processing status data and case resolution data to the BMF, plus CP2005, CP2006, CP2030, and CP2531Notices to taxpayers, system backups, management information reports, program related reports, ad hoc queries, and audit trail or equivalent documentation. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) AUTHORIZED DISPOSITION Delete/Destroy when 1 year old or when no longer needed for administrative, legal, audit, or other operational purposes, whichever is sooner.

## **Data Locations**

What type of site is this?

System

What is the name of the System?

Enterprise Computing Center - XXXXXXXXXXX (ECC-XXX)

What is the sensitivity of the System?

Federal Tax Information (FTI)

Please provide a brief description of the System.

1. Disaster Recovery 2. Development 3. Capacity Test

What are the incoming connections to this System?

Enterprise Informatica Platform (EIP):

Enterprise Informatica Platform is an enterprise infrastructure platform providing IRS projects access to Informatica ETL software for use in their processing pipeline. EIP maintains a full set of servers in DEV, TEST, FIT, PROD, and DR/ASP environments for projects' use. EIP is not an application project in that no code is directly developed, however it provides a centralized, enterprise-wide environment for critical projects to perform, test, and deploy Informatica code as part of their overall application. IRDMDC uses EIP as the connection to IPM (see above regarding IPM).

Integrated Production Model (IPM) and Enterprise Informatica Platform: IRDMDC connects to Integrated Production Model (IPM) as a client & compares information returns to calendar tax year 202X for Form(s) 1120, 1120S, 1041, and 1065 to identify discrepancies in tax return money amounts and create a universe of potential under reported cases. IRDMBMFA applies decision analytics to score and select cases.

What are the outgoing connections from this System?

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Enterprise Business Intelligence Platform (EBIP):

The Enterprise Business Intelligence Platform also known as Business Objects Enterprise (BOE) is a COTs software that allows the end user to run queries, create predefined reports, create ad-hoc reports, view or schedule created reports or have full control to create new reports. This product does not allow the end user to update, delete, or insert records into the given database.

What type of site is this?

System

What is the name of the System?

Enterprise Computing Center - XXXXXXX (ECC-XXX)

What is the sensitivity of the System?

Federal Tax Information (FTI)

Please provide a brief description of the System.

Production site

What are the incoming connections to this System?

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