

Date of Approval: 10/10/2025
Questionnaire Number: 2508

Basic Information/Executive Summary

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

Link & Learn Taxes

Acronym:
LLT

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.

Link and Learn Taxes (LLT) is a fully leveraged e-learning course developed by Stakeholder Partnerships, Education and Communication (SPEC) for the IRS Volunteer Return Preparation Program. Link & Learn Taxes includes a learning component and a separate volunteer certification component known as VITA/TCE Central. VITA/TCE Central can be accessed directly through a link on the main LLT landing page. LLT provides online lessons, exercises and sample problems for individuals interested in volunteering for the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs (VITA/TCE). The Link & Learn Tax contract application is an integral part of the IRS's plan to obtain a higher return on resources devoted to free federal tax return preparation assistance and electronic filing of returns. The site supports the IRS' organizational priorities to increase the number of self-sufficient partners;

electronically enable SPEC and its partners; and build a relationship management infrastructure. This project also supports IRS' goal to assist taxpayers in meeting their tax responsibilities through leveraging all available resources. The application also supports the IRS' e-filing goals. The availability of this application on a year-round basis substantially increases partner satisfaction and improve quality through timely and accessible training. The course, intended as a self-learning vehicle for IRS partners and volunteers worldwide, includes five modules. Each of these modules has a certification instrument (test), which the user/volunteer takes to demonstrate their proficiency in providing tax return preparation assistance to fellow taxpayers. All volunteers who wish to volunteer at a VITA/TCE site are required to register and certify via the LLT certification site, VITA/TCE Central. Registration includes creating an individual volunteer account and providing certain individual 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).

All SBU information is obtained directly from the user/volunteer on a voluntary basis. Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) volunteers are required to pass certification tests and provide proof of passing to site coordinators before preparing tax returns. The information collected on the Link & Learn Taxes volunteer account page is used to verify the certification of the volunteer. Data elements obtained from the volunteers include their name, e-mail address and zip code to be used as an identifier. Volunteers requesting Continuing Education (CE) credit must provide a Preparer Tax Identification Number (PTIN) or if residing in California a California Tax Education Council (CTEC) number.

ArchSystems has an established PII Security Policy. This policy applies to all employees, contractors, third-party vendors, and any other personnel who have access to PII within our organization. It covers all systems, applications, and data storage locations that process, store, or transmit PII.

Role-based Access: Access to PII should be granted on a need-to-know basis, with roles and permissions assigned based on job responsibilities. Regular reviews of access rights should be conducted to ensure appropriateness.

User Authentication: Strong authentication mechanisms, such as multi-factor authentication (MFA), must be employed to safeguard access to PII systems and data. PII should be stored in approved and secure locations with restricted access, both physically and digitally. PII must not be stored on personal or unsecured devices or taken offsite.

PII should only be retained for as long as necessary to fulfill business purposes or comply with legal requirements. Once the retention period expires, PII must be securely deleted or destroyed following approved data disposal procedures.

The complete policy is attached.

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

Address

Email Address

Name

Other

Preparer Taxpayer Identification Number (PTIN)

Telephone Numbers

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

California Tax Education Council (CTEC) Number

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

PII for personnel administration - 5 USC

Product Information (Questions)

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

No

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

Link and Learn Taxes is a fully leveraged e-learning course developed by Stakeholder Partnerships, Education and Communication (SPEC) for the IRS Volunteer Return Preparation Program.

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

4

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?

7267

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

Link and Learn Taxes, L&L

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.

This application is in execution state.

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.

Filing Season Readiness (FSR) Executive Steering Committee (ESC)/W&I
Business Performance Review

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.

Not applicable. Not ABA system.

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?

Yes

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

No

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

Users voluntarily provide their information when creating an account and have opportunity to give consent to collect data.

13.3 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.

User is notified before collecting information.

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

Due process is provided pursuant to 5 USC. Individual can self-edit/correct their account information at any time.

15.1 If a contractor owns or operates the system, does the contractor use subcontractors; or do you require multiple contractors to operate, test, and/or maintain this system?

Yes

15.2 What PII/SBU data does the subcontractor(s) have access to?

Have access to name, address, email address and phone numbers for purposes of operating and maintaining user accounts and testing data in the system.

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.

User must register with the system by creating their username, password, name and email address. This information is then used by the user when logging into the system and kept in their account. The following Privacy Act Statement will be provided to the users when they are providing their information during registration: We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). The IRS authority to collect this information is 5 U.S.C. section 301 and 26 U.S.C. section 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related

activities. These records may be disclosed only for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 10.555 - Volunteer Records. You may view Treasury/IRS SORNs on the Treasury SORN website at Treasury.gov/System of Records Notices (SORNs). Providing this information is voluntary however, if you do not provide the requested information, you may not be able to volunteer at a VITA/TCE site.

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 50000

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 5000

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?

The Director, SPEC authorizes the Chief, Product, System and Analysis to collect and retain the information. SPEC HQ staff has access to the entire database. Area & Territory Office staff are given access to extract volunteers by geographic region.

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.

System is web-based and accessible via the internet at www.irs.gov. Users are tracked by their data elements such as name, affiliated volunteer organization, email address, alternative contact information home address and telephone number. Confirmation will be generated by the e-learning modules in the Link & Learn Taxes internet application.

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

No

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

IRS Records Control Schedule

What is the GRS/RCS Item Number?

448

What type of Records is this for?

Electronic

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

All records housed in the Link & Learn Taxes system will be erased or purged from the system in accordance with approved retention periods. It is the official repository for data and documents and has National Archives approval to affect data disposition.

What is the disposition schedule?

Link and Learn Taxes System. The Link and Learn Taxes System is a learning tool used by IRS partners. It also has a certification instrument (test) which the user/volunteer takes to demonstrate their proficiency in providing tax return preparation assistance to taxpayers. System users must register with the system by creating username, password, and e-mail address. This information is then used by the user when logging into the system and kept in their account information. The registry would be valid for a single tax year. Volunteers who are certified through the Link and Learn certification instrument will have the data accumulated and available to the affiliated volunteer organization, and a listing will be available by Area and Territory. Each Territory can obtain a report of the volunteers in their Territory who have been certified through testing. The testing instrument and volunteer registry update only need to be maintained for one tax year. Due to changing tax laws, forms, and volunteers; users need to re-certify every year by passing the certification instrument. (DAA-0058-2017-0003-0001) AUTHORIZED DISPOSITION Cut off data at the end of the calendar year. Destroy 1 year after cutoff.

Data Locations

What type of site is this?

System

What is the name of the System?

Link and Learn Certification

What is the sensitivity of the System?

Personally Identifiable Information (PII) including Linkable Data

What is the URL of the item, if applicable?

<https://linklearncertification.com/>

Please provide a brief description of the System.

The system runs on a private cloud infrastructure residing within an ISO 27001-certified facility. Independent third-party assessments for SOC 1, SOC 2, HIPAA and PCI-DSS are performed annually. Key cards, biometrics, and physical keys are required to access the data center floor.

What is the name?

Cologix

Please provide a brief description.

Audit trail system