

Date of Approval: 08/13/2024
Questionnaire Number: 1164

Basic Information/Executive Summary

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

Modernized eFile

Acronym:
MeF

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.

The Modernized eFile (MeF) application allows Transmitters (Trading Partners) to electronically send tax return filings, including accompanying forms, schedules, and attachments. MeF accepts submissions and processes tax returns for Federal and State returns and stores accepted returns in the Modernized Tax Return Database (M-TRDB). The M-TRDB is the data repository for MeF and is the authoritative system of record for original accepted tax returns that are electronically filed by taxpayers, tax practitioners, and authorized return submitters.

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).

MeF is the system for collecting, and processing electronically filed tax returns which contain PII. Once accepted, MeF transmits tax returns to multiple downstream services for processing and storage (i.e. M-TRDB). At the end of the retention periods, data will be purged from the MeF system according to standard IRS procedures published in IRS Document 12990.

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

Address

Adoption Taxpayer Identification Number

Agency Sensitive Information

Alien Registration Number

Centralized Authorization File (CAF)

Citizenship or Migration Status

Document Locator Number (DLN)

Driver's License Number

Email Address

Employer Identification Number

Employment Information

Family Members

Federal Tax Information (FTI)

Financial Account Number

Individual Taxpayer Identification Number (ITIN)

Internet Protocol Address (IP Address)

Name

Official Use Only (OUO) or Limited Office Use (LOU)

Other

Passport Number

Preparer Taxpayer Identification Number (PTIN)

Protected Information

Social Security Number (including masked or last four digits)

Tax ID Number

Telephone Numbers

Universal Unique Identifier (UUID)

Vehicle Identification Number (VIN)

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

Date of birth Place of birth SEID Mother's maiden name Protection Personal Identification Numbers (IP PIN) Certificate or License Numbers Tax Account Information Medical Information Additional explanation: Agency Sensitive Information - this information may be used by MeF as part of the system operation and is classified as Sensitive But Unclassified Data (SBU) per IRM 10.8.1 Family members - family members and dependents may be collected as part of electronic tax submission form data Federal Tax Information (FTI) - MeF is collecting and processing official tax submissions which are classified as FTI Official Use Only (OUO) or Limited Office Use (LOU)- System information that MeF uses for normal operations may fall under this data classification per IRM 10.8.1 Protected Information - All MeF data, either system operational data, or taxpayer data is considered protected information Tax Account Information - All taxpayer data collected via a tax submission is part of a taxpayer's tax account information Medical Information - information associated with medical coverage and potential credits or deductions

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)?

Application

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.

All PII collected and processed by MeF is entered by the Taxpayer/Tax Preparer on electronic tax submissions. All tax returns are stored in the Modernized Tax Return Database (M-TRDB) as the official record of the tax submission. Once received, this information is then distributed downstream for other application(s) to use. MeF has one-way and two-way data transfers with other IRS applications which use the data from tax submissions to inform their business processes such as tax credits, economic payments, and other tax programs which require use of the data entered in the forms of a tax submission. All data sent to IRS downstream applications is transmitted over secure, internal IRS channels only. All external communication to the Transmitters and States is conducted through the IRS

Integrated Enterprise Portal (IEP), specifically the Registered User Portal (RUP). This allows external partners to retrieve submissions and acknowledgment notifications via the MeF Application to Application (A2A) pipeline and submit receipts for State submissions and State acknowledgments to the MeF system. MeF's external connections allow the IRS to collect and process electronic Federal and State returns for eligible Taxpayers.

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?

6705

1.7 What are the changes and why?

The current PCLIA will expire in February 2025. This PCLIA is being initiated early due to MeF system changes which added additional interfaces to the application.

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.

210779

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

Execution State - Cycle 1

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. MeF does not include or require disclosure of tax or employee information to anyone other than IRS employees in the performance of their duties, or to the person to whom the information pertains or to a 3rd party pursuant to a Power of Attorney, tax or Privacy Act consent. No previous account risk of disclosure was identified in prior PCLIA 6705, and no changes have been implemented that would impact that decision.

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

Submission Processing Governance Board (SP GB)

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?

Yes

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

Yes

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

Individuals are provided notices about data collection and uses, specifically that information collected is required to electronically file tax returns. The individual may elect to file their taxes in another manner. This data is collected under authority: Internal Revenue Code (IRC) sections 6001, 6011, and 6012(a) and their regulations & Privacy Requirements (PVR) #15- Consent and #18- Individual Rights.

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.

The user is provided notice of collection of information based on the use of tax preparation form instructions and a warning banner for login/use of the information system presented to all users. 1. Information required to electronically file tax returns. Authority: Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations & Privacy Requirements (PVR) #15- Consent and #18- Individual Rights. 2. The collection of this data to file taxes electronically is mandatory, however the taxpayer may choose to file their taxes in another manner. 3. Individuals are notified of the purpose of collecting their information which is to file their electronic tax submission. 4. The information is shared with the IRS, the tax preparer, and authorized States, as applicable. 5. The user will not be able to file an electronic tax submission with MeF.

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

Not Applicable

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

MeF does not provide an opportunity for an individual to access their tax information or correct their individual information. Taxpayers may only submit an amended tax return through their tax preparer and submit to MeF. MeF does not interact directly with taxpayers. Due process to allow an individual to access or correct their information is addressed by other IRS business departments and applications that directly interact with taxpayers, both outside the scope of MeF. Due Process is provided pursuant to Title 26 US Code (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 with IRS contractor support for system development and maintenance.

4.2 If a contractor owns or operates the system, does the contractor use subcontractors?

For IRS contractors who support system development and maintenance, those contractors may employ authorized subcontractors.

4.3 What PII/SBU data does the subcontractor have access to?

Same data access as authorized IRS contractors, system and application data, no access to Taxpayer data.

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 only), managers (read only), sys admin (read and write)

Contractor employees, moderate investigation completed - sys ad (read and write)

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".

4.53 All electronic tax submissions 100M+

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

Internal Users (IRS Employees): Internal Users are subject to management, system administrator, data administrator, and security administrator approval via the Business Entitlement Access Request Service (BEARS). BEARS is used to document access requests, modifications, terminations for all types of users, including system administrators, system accounts requiring Electronic File Transfer Utility (EFTU) access, and test accounts. Contractors: Accenture users request access to the Integrated Enterprise Portal (IEP) environment through the Information Technology Security Management (ITSM) authorization process. To request a new account, changes to an existing account or removal of an account, the IRS Enterprise Portals Contractor Access Form is filled out. Upon completion of the form, an Accenture Program Management Office (PMO) resource will validate the request and create an access grant request within ITSM. ITSM will route the ticket to the appropriate task order lead to review and approve the requested level of access. Once approval is received, the ticket will be routed to the appropriate task order staff to create, edit, disable or remove the account. Access will be approved in accordance with the principle of least privilege based on the intended system usage of the user. Administrators will only grant access permissions commensurate with the level authorized in the ITSM ticket. External Users (Transmitters/States): External users apply for access through e-Services. They must pass a suitability background investigation before being given access rights. When they pass the suitability background process, they are provided their Electronic Transmitter Identifying Number (ETIN) and Electronic Filer Identifying Number (EFIN). This process is external to MeF. For external third party and State Trading Partners who access Application to Application (A2A) or Internet Filing Application (IFA) through the Registered User Portal (RUP), account registration is performed through e-services and stored within Enterprise Directory and Authentication Services (EDAS). The application process mentioned above determines user's Role Based Access to MeF. As of MeF Release 10, A2A external trading partners are required to use certificate-based authentication. A2A users must enroll their systems using the e-Services Automated Enrollment (AE) application. The application uses the user's e-services profile to determine access rights. Transmitters are given transmitter access and roles but denied State agency roles. State agencies are given State agency access and roles but denied transmitter roles.

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?

Nothing to report at this time.

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.

MeF does not currently have any open RAFTs. When RAFTs are used, MeF follows the SP Risk board process.

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

Yes

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

External Customer Data Store (ECDS)

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Clean Energy (via API gateway)

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Integrated Enterprise Portal (IEP) GSS

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Electronic Fraud Detection System (EFDS) via EFTU

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Legacy Tax Return Database (LTRDB) via EFTU

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Electronic Tax Administration Research and Analysis Systems
(ETARAS) via EFTU

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Duplicate TIN check (DUPTIN) via EAIB

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

End of Day (EOD) via EFTU

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Negative Taxpayer Identity Number (NTIN) Check via EAIB

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Enterprise Architecture Integrated Broker (EAIB)

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Control-D Web Access (CTDWA) via EFTU

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Account Management Service (AMS) via EFTU

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Wage and Investment Compliance (WIC) via EFTU

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Return Review Program (RRP) via EFTU

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Enterprise Data Platform (EDP) via API gateway

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Generalized Mainline Framework (GMF) via EFTU

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

ACA Verification Service (AVS) via ACA ESB

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Dependent Database (Ddb) via EFTU

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

National Accounts Profile (NAP) via EAIB

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Secure Access Digital Identity (SADI) via IEP

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Integrated Enterprise Portal (IEP)

Interface Type

IRS Systems, file, or database

Agency Name

Electronic Federal Payment Posting System (EFPPS) via EFTU

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

e-File Reports Website (ERWS) via EFTU

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Modernized Tax Return Database (M-TRDB)

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Enterprise File Transfer Utility (EFTU)

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Affordable Care Act Enterprise Service Broker (ACA ESB)

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Financial Organization Master File Data Store (FOMF DS)

Incoming/Outgoing

Incoming (Receiving)

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 allow for the storage of electronically submitted taxpayer submissions (tax returns)

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

Records pertaining to actions of taxpayer actions/submissions and IRS employees accessing taxpayer records for official support purposes

SORN Number & Name

IRS 22.062 - Electronic Filing Records

Describe the IRS use and relevance of this SORN.

MeF is an electronic tax submission service offered by the IRS

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

MeF is used for electronic submission of business tax returns

SORN Number & Name

IRS 50.001 - Tax Exempt & Government Entities (TE/GE)

Correspondence Control Records

Describe the IRS use and relevance of this SORN.

Correspondence received and sent with respect to matters under the jurisdiction of the IRS. Correspondence includes letters, telegrams, memoranda of telephone calls, email, and other forms of communication. Correspondence may be included in other systems of records described by specific notices.

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

XXXXXXXXXXXX Computing Center (XCC)

What is the GRS/RCS Item Number?

19

What type of Records is this for?

Electronic

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

The Modernized e-File System (MeF) accepts, collects, validates, prepares for downstream processing, and retains taxpayer data including, return forms series families relating to corporations, individuals, estates/trusts, exempt organizations, partnerships, employers, excise tax and extensions with all schedules, forms, statements, and attachments required by law which were electronically filed via the IRS portals (www.irs.gov/efile) on the IRS Internet. MeF stores accepted returns in the Modernized Tax Return Database (MTRDB). The MTRDB is the data repository for MeF and is the authoritative system of record for original accepted tax returns that are electronically filed by taxpayers, tax practitioners, and authorized return submitters. MeF also collects State tax returns, whether filed with a federal return or not, for

transmission to the appropriate State agency; that is, MeF will make State returns available to States.

What is the disposition schedule?

Item 81 and the following items in Records Control Schedule 29 for Submissions Processing Campus Records. 55- Electronically Filed Individual, Partnership and Fiduciary Income Tax Returns-(a) Destroy on or after January 16, six years after the end of the processing year unless needed for Collection Statute Expiration Date Extract due to a balance due. 58 - U.S. Corporation Income Tax Return-(b) Destroy 75 years after end of the processing year. 66 - Exempt Organization Returns-(b) Destroy 6 years after the end of the processing year. 67- Miscellaneous Tax Returns-(b) Destroy 6 years after the end of the processing year. 68 - Extension Records-(a) Destroy 1 year after end of processing year. 82 - Heavy Vehicle Use Tax Return-(b) Destroy 6 years after the end of the processing year. 84 - Taxpayer Application for a change in Accounting Period, and Application for Change in Accounting Method (Forms 8716 and 3115)-(b) Destroy 4 years after end of processing year. 85 - Information Returns-(1) Domestic Filed- (a) Associated with income tax returns-(a) Destroy when related income tax returns are destroyed or retired. 85 - Information Returns-(c) Statement of Gambling Winnings and Transmittal (Form 1099R)-(a) Destroy 3 years after processing year. 85 - Information Returns-(2) Foreign Filed- (a) Associated with income tax returns-(a) Destroy when related income tax returns are destroyed or retired. 107 - Form 8697, Interest Computation Under Lookback Method for Computing Long Term Contract. (b) Destroy 5 years after end of processing year. 344 - Information Return with Respect to a Foreign Corporation (Form 5471)-(b) Destroy 5 years after end of processing year. 345 - Information Return of a Foreign Owned Corporation (Form 5472)-(b) Destroy 5 years after end of processing year.

Data Locations

What type of site is this?

Environment

What is the name of the Environment?

GSS-42

What is the sensitivity of the Environment?

Sensitive But Unclassified (SBU)

Please provide a brief description of the Environment.

This is the MeF pre-production, Assurance Test System (ATS), production and Disaster Recover (DR) environments for MeF. This

environment is categorized as FIPS-199 Moderate. PII data is used in all of these environments except for ATS, only test data is used in ATS. This environment spans both data centers at XXXXXXXXXXXX and XXXXXXXX. XXXXXXXX is the DR site.

What are the incoming connections to this Environment?

See interconnections listing and description.

What are the outgoing connections from this Environment?

See interconnections listing and description.

What type of site is this?

Environment

What is the name of the Environment?

GSS-27

What is the sensitivity of the Environment?

Sensitive But Unclassified (SBU)

Please provide a brief description of the Environment.

This is the host General Support System (GSS) environment for the MeF lower environments used for all testing and development.

This is categorized as a Federal Information Processing Standard (FIPS) -199 Moderate environment. This environment is hosted at the XXXXXXXXXXXX data center. PII data is only used in the Functional Integration Testing (FIT) lower environment for MeF.

All other lower environments do not contain PII data.

What are the incoming connections to this Environment?

See interconnections listing and descriptions. Only test components of those connections will be used in this environment.

What are the outgoing connections from this Environment?

See interconnections listing and descriptions. MeF will only communicate with test components of those connections.