Date of Approval: 06/06/2025 Questionnaire Number: 2040

Basic Information/Executive Summary

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

Return Review Program

Acronym:

RRP

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.

The Return Review Program (RRP) is an Internal Revenue Service (IRS) automated system that is owned by Taxpayer Services (TS) and its data is used by various IRS business operating divisions and Criminal Investigations (CI) to enhance the IRS capabilities to detect, resolve, and prevent criminal and civil noncompliance and identity theft, thereby reducing issuance of fraudulent tax refunds. RRP is used to work Pre-Refund cases within the IRS organization. RRP is a system that consists of an in-line batch anomaly detection functionality. It has no end users and no user interface, instead, it is an automated batch process that takes returns and processes them. BEARS approved users who need access to RRP data access it through the IRS Business Objects Enterprise (BOE) Reporting Functionality. BOE is a component of the Enterprise Business Intelligence Platform (EBIP) and out of scope of the RRP application's Federal Information

Security Modernization Act (FISMA) boundaries. RRP receives SBU/PII data electronically from other IRS upstream sources/systems and electronically sends data to outgoing/downstream systems. The RRP application assist the IRS with enforcing the tax law fairly and efficiently to increase voluntary compliance and narrow the tax gap. Due process is provided pursuant to 26 United States Code (USC) and 18 USC.

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).

The purpose of the RRP application is to prevent lost revenues associated with fraudulent tax returns and to protect IRS revenue streams by detecting current fraudulent activity thus preventing future recurrences. Each data item is required for the business purpose of the system by assisting in determining fraudulent and identity theft returns. All data items compiled by the RRP are used to verify information that relates to potentially fraudulent tax returns. NOTE: The system also functions in training mode, where all the data available in production is available for training. Only those users authorized to access the system in production are authorized to access it for training, with the same BEARS process and other access controls in place. The training data remains within the secure RRP environment. End users access RRP data via the Business Objects Environment (BOE) application.

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

Criminal Investigation Information

Criminal Record

Document Locator Number (DLN)

Email Address

Employer Identification Number

Employment Information

Family Members

Federal Tax Information (FTI)

Individual Taxpayer Identification Number (ITIN)

Internet Protocol Address (IP Address)

Name

Online Identifiers
Other
Personal Characteristics
Preparer Taxpayer Identification Number (PTIN)
Social Security Number (including masked or last four digits)
Standard Employee Identifier (SEID)
Tax ID Number
Telephone Numbers

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

Tax Return and Tax Form Information; Income; Withholding; and Deduction information (Individual Master File/Business Master File), Tax Refund Amount, Tax Liability Amount; Master File Transaction (MFT) Code; Type of Tax Return Filed, IRS Forms Filed; Source of Tax Return Filing (Paper or Electronic), Tax Filing Status, Number of Dependents, Name of Dependents, Date of Birth; Tax Filing History; Employer Name, Employer Tax Identification Number, Employer Address, Employer Telephone Number, Bank Account Information, Date of Death, Device Identification, Prison/Prisoner Information, Electronic Filing Identification Number (EFIN), Tax Return Preparer Name and Employer Identification Number (EIN).

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 Is this PCLIA a result of the Inflation Reduction Act (IRA)?
No

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

Application

3 What Tier designation has been applied to your system?

2

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? 7290
- 4.12 What is the previous PCLIA title (system name)? Return Review Program (RRP)
- 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.)

 Internal Flow or Collection. 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.

Execution

7 Is this a change resulting from the OneSDLC process?

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

Strategic Development (SD)

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.

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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?

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

The RRP system receives data from other IRS upstream sources/systems. Those other sources/systems provide the Privacy Act Notice to individuals. Notice, consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC. Once fraud is suspected, laws and administrative procedures, policies, and controls govern criminal investigations or any others ensuing actions. Due process is awarded during any ensuing criminal investigation or civil action. Due process is provided pursuant to 26 USC and 18 USC.

15 Is this system owned and/or operated by a contractor?

16 Identify what role(s) the IRS and/or the contractor(s) performs; indicate what access level (to this system's PII data) each role is entitled to. (Include details about completion status and level of access of the contractor's background investigation was approved for.)

RRP is a system that consists of an in-line batch anomaly detection functionality. It has no end users and no user interface, instead, it is an automated batch process that takes returns and processes them. Users who need access to the RRP data access it through the Business Objects Enterprise (BOE) Reporting Functionality. These are considered BOE users and not RRP users. There is no direct access to RRP data for any end users. All access requests are handled through the Business Entitlement Access Request System (BEARS) process and account management such as account creation, modification, disabling, and removing are handled by BOE. BOE is a separate application from RRP and not within the RRP Federal Information Security Modernization Act (FISMA) boundaries. RRP Developers Access Level = Read Only. RRP Contractor Developers Access Level = Read Only. Background Investigation Level = Moderate.

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.

RRP receives data from other IRS upstream sources/systems. Those other sources/systems provide the Privacy Act Notice to individuals. Notice, consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC.

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".

Not Applicable

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".

Not Applicable

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". More than 1,000,000

21 Identify any "other" records categories not attributable to the categories listed above; identify the category and the number of corresponding records, to the nearest 10,000; if no other categories exist, enter "Not Applicable".

Not Applicable

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

The users must submit a BEARS Entitlement to request access to the RRP data via the Business Objects Enterprise (BOE) application and are considered BOE users. The request must be approved by the user's manager before being forwarded to the user's Business Unit (BU). The users BUs are responsible for reviewing the request and ensuring the users are added to the appropriate access control list for the user to receive proper access to the BOE data. Before access is granted, the user is required to digitally sign the BEARS Entitlement request acknowledging his/her security responsibilities when using the system. The user signs security rules of behavior provided in BEARS. Pursuant to the rules described in UNAX (Unauthorized Access of Taxpayer Accounts), employees are not allowed to access their own accounts, their spouses account and immediate family members' account. Third-party providers (i.e., contractors) are subjected to the same application system policies and procedures of the IRS as employees. Additionally, contractors must conform to the same security controls and documentation requirements that would apply to the organization's internal systems, which are enforced through the appropriate Contracting Officer's Representative (COR). IRS and contractor employees must successfully pass Personnel Screening and Investigation (PS&I) appropriate to their need and be trained on Internal Revenue Service (IRS) security and privacy policies and procedures, including the consequences for violations.

23 Is there a data dictionary on file for this system? Note: Selecting "Yes" indicates an upload to the Attachment Section is required.

Yes

24 Explain any privacy and civil liberties risks related to privacy controls. None currently.

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. RRP PII data is available to the end user via Business Objects Enterprise (BOE) only. RRP relies upon the BOE auditing requirements to capture users PII and SBU data interactions and system audit trail details. RRP has no end users and no user interface; instead, it is an automated batch process that takes returns and processes them. BOE is outside of the RRP application FISMA boundaries, therefore, the RRP application does not generate application specific audit events. RRP application auditing is performed at the infrastructure level. The RRP infrastructure is not within its FISMA boundaries and belongs to GSS-42 (production) and GSS-27 (test and development). RRP relies upon its various infrastructure components (e.g. Greenplum, Red Hat Enterprise Linux, JBOSS, BOE, Enterprise Informatica Platform EIP; etc.) auditing solutions/plans to implement the RRP infrastructure audit trail requirements.

- 27 Does this system use or plan to use SBU data in a non-production environment? Yes
- 27.1 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.

Yes

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Account Management Services (AMS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Generalized Mainline Framework (GMF) (GUF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Information Returns Master File (IRMF) (Subsystem of

Information Returns Processing (IRP))

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Prison and Prisoner Data File (Server located in GSS-30)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Modernized e-file (MeF)

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Tax Professional Preparer Tax Identification Number System (TPPS PTIN)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

W-2 Disc (Server located in GSS-17)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Dependent Data Base (DEPDB)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Individual Master File (IMF) (IRTF)

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Research, Applied Analytics & Statistics (RAAS) (Server in Compliance Data Warehouse (CDW))

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Business Master File (BMF)/Business Return Transaction File (BRTF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Third Party Data Store (TPDS) - Subsystem of e-Services

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Treasury Inspector General for Tax Administration (TIGTA)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Selection and Analytics Platform (SNAP)

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

National Account Profile (NAP)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Business Object Enterprise (BOE) (Subsystem of Enterprise

Business Intelligence Platform (EBIP))

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Enterprise Data Platform (EDP)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Name Search Facility (NSF) - (Subsystem of IMF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Secure Access Digital Identity (SADI)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Electronic Fraud Detection System (EFDS) (AKA RRP Legacy

Component (RRPLC))

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Compliance Data Warehouse (CDW)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Criminal Investigation Data Warehouse Data Store (CI DW DS)

(Server in CI-1 GSS)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Enterprise Informatica Platform (EIP)

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Third Party Lead Data (TPLD) (Server located in GSS-17)

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.

Tax records for each applicable tax period or year, representative authorization information (including Centralized Authorization Files (CAF)), Device ID and a code identifying taxpayers who threatened or assaulted IRS employees.

SORN Number & Name

IRS 46.050 - Automated Information Analysis System Describe the IRS use and relevance of this SORN.

To maintain, analyze, and process records and information that may identify patterns of financial transactions indicative of criminal and/or civil noncompliance with tax, money laundering, Bank Secrecy Act, and other financial laws and regulations delegated to CI for investigation or enforcement, and that identifies or may identify the individuals connected to such activity. To establish linkages between fraudulent transactions or other activities, and the individuals involved in such actions, that may be used to further investigate such activity and to perfect filters that identify information pertaining to such activity.

SORN Number & Name

IRS 22.061 - Information Return Master File

Describe the IRS use and relevance of this SORN.

Information Returns - Individual payors and payees of various types of income for which information reporting is required (e.g., wages, dividends, interest, etc.)

To administer tax accounts related to the filing of information returns.

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File Describe the IRS use and relevance of this SORN.

Individuals who file business tax and information returns; individuals who file other information filings; and individuals operating under powers of attorney for these businesses. Tax records for each applicable tax year or period, including employment tax returns, partnership returns, excise tax returns, retirement and employee plan returns, wagering returns, estate tax returns; information returns; representative authorization information; and Device ID.

SORN Number & Name

IRS 22.054 - Subsidiary Accounting Files Describe the IRS use and relevance of this SORN.

Documents containing name, address, Taxpayer Identification Number (TIN) (e.g., Social Security Number (SSN), Employer Identification Number (EIN), or similar number assigned by the IRS), and accounting information relevant to various transactions related to unapplied credits and payments, property held by the IRS, erroneous payments, accounts transferred, funds collected for other agencies, abatements and/or assessments of tax, uncollectible accounts, and Offers-in-Compromise.

SORN Number & Name

IRS 42.021 - Compliance Programs and Projects Files

Describe the IRS use and relevance of this SORN.

To track information relating to special programs and projects to identify non-compliance schemes and to select individuals involved in such schemes for enforcement actions.

SORN Number & Name

IRS 22.026 - Form 1042S Index by Name of Recipient

Describe the IRS use and relevance of this SORN.

Records include taxpayer's name, address, country of residence and Taxpayer Identification Number (TIN) (e.g., Social Security Number (SSN), Employer Identification Number (EIN), or similar number assigned by the IRS), and name of withholding agent.

SORN Number & Name

IRS 22.062 - Electronic Filing Records

Describe the IRS use and relevance of this SORN.

Records pertaining to individual electronic filing providers, including applications to participate in electronic filing, credit reports, reports of misconduct, law enforcement records, Device ID, and other information from investigations into suitability for participation. Records pertaining to the marketing of electronic filing, including surveys and opinions about improving electronic filing programs. RECORDS

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.

SORN Number & Name

IRS 42.017 - International Enforcement Program Information Files Describe the IRS use and relevance of this SORN.

Listing of individual taxpayers, Taxpayer Identification Number (TIN) (e.g., Social Security Number (SSN), Employer Identification Number (EIN), or similar number assigned by IRS),

summary of income expenses, financial information as to foreign operations or financial transactions, acquisition of foreign stock, controlling interest of a foreign corporation, organization or reorganization of foreign corporation examination results, information concerning potential tax liability, records pertaining to Advanced Pricing Agreements and mutual agreements.

SORN Number & Name

IRS 46.002 - Criminal Investigation Management Information System and Case Files

Describe the IRS use and relevance of this SORN.

Records pertaining to possible violations of laws under the enforcement jurisdiction of the IRS, received by the IRS from other sources or developed during investigative activities, that identify or may identify criminal or civil nonconformance with Federal tax laws and other Federal laws delegated to CI for investigation or enforcement; information arising from investigative activities conducted by CI in conjunction with other Federal, state, local, or foreign law enforcement, regulatory, or intelligence agencies; personal, identification, criminal history, and other information, including information sources, pertaining to individuals identified as person(s) of interest by Special Agents assigned to the Dignitary Protection Detail; personnel and workload management information. Records include biographical, travel, communication, financial, and surveillance information. To maintain, analyze, and process sensitive investigative information that identifies or may identify criminal noncompliance with Federal tax laws and other Federal laws delegated to CI for investigation or enforcement, and that identifies or may identify the individuals connected to such activity. To establish linkages between identity theft and refund or other tax fraud schemes, and the individuals involved in such schemes, that may be used to further investigate such activity and to perfect filters that identify fraudulent returns upon filing and to facilitate tax account adjustments for taxpayer victimized by these schemes.

Records Retention

What is the Record Schedule System?
Record Control Schedule (RCS)
What is the retention series title?
Return Review Program (RRP)
What is the GRS/RCS Item Number?
RCS 32 Item 50

What type of Records is this for? Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item. Return Review Program (RRP). RRP is used to electronically track, report, monitor, and assign processing of pre-refund tax returns to prevent criminal and civil noncompliance

What is the disposition schedule?

Inputs: AUTHORIZED DISPOSITION: Data transfers from source systems to RRP vary from system to system, organization to organization. Source systems transfer data to RRP systems on a daily, weekly, monthly, and annual basis. Recordkeeping requirements for each of the RRP data sources are appropriately scheduled in the context of other IRS disposition authorities unique to those systems and/or sources providing input.

System Data: AUTHORIZED DISPOSITION: Cut off RRP data at the end of the calendar year. Retain RRP data in system data tables for 3 years after cutoff, then archive. Maintain RRP archived data until no longer needed.

Outputs: AUTHORIZED DISPOSITION: Destroy/Delete when no longer needed for legal, audit, or other operational purposes. System Documentation: Enterprise Life Cycle (ELC) Milestone documentation, system design schema, user guides/manuals. (GRS 3.1, Item 051, Job No. DAAGRS-2013-0005-0003). AUTHORIZED DISPOSITION: Destroy/Delete when superseded or 5 years after the system is terminated, whichever is sooner.

Data Locations

What type of site is this?

System

What is the name of the System?

What is the sensitivity of the System? Federal Tax Information (FTI)

Please provide a brief description of the System.

The RRP is a mission-critical system that delivers a new entity-based data structure and an agile and flexible relational database with improved business intelligence and reporting tools. It enhances the IRS' capability to detect, resolve, and prevent criminal and civil noncompliance and fraud, utilizing anomaly types to improve data mining and modeling capabilities; Systemic Verification to allow income and withholding to be systemically verified and significantly reduce manual processing; and Business Objects to provide users reporting and research capabilities. RRP

will load data from other data sources internal to the IRS; create an integrated data warehouse that stores return and taxpayer data for data mining, runtime scoring, scheme development, research and reporting; and provide an in-line environment that supports scoring of every refund return of the current processing year

What are the incoming connections to this System? See Interfaces Section of this PCLIA.

What are the outgoing connections from this System? See Interfaces Section of this PCLIA.