Date of Approval: 07/25/2025 Questionnaire Number: 2320

Basic Information/Executive Summary

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

Statistics of Income - Distributed Processing System

Acronym:

SOI-DPS

Business Unit

Research Applied Analytics and Statistics

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 Statistics of Income Distributed Processing System (SOI DPS) includes databases, applications, and scanning required to support the Service's requirement to report to Congress annually on the numbers and types of returns filed, the characteristics of those returns, and the money amounts reported on those returns. The sample data is used by the Presidential Budget Committee, the Congressional Budget Committee, the Office of Tax Analysis (OTA), the Joint Committee on Taxation (JCT), the President's State of the Union Address, and the Federal Reserve Board. SOI-DPS also uses the Business Master File Statistics of Income Extracts (BMF SOI) and the Individual Master File Statistics of Income Extracts (IMF SOI).

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).

Federal tax information is collected from taxpayer returns and stored in Statistics of Income - Distributed Processing System (SOI-DPS) databases. The information is then compiled into collections of statistical data. This data is then run through a disclosure process to ensure that taxpayer privacy rights are protected. Statistical data from many studies is made available to the public on IRS.gov, while other information is made available to Statistics of Income (SOI) customers, including other federal agencies. The collected and perfected data, as well as the statistical output, is retained indefinitely.

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

Address

Document Locator Number (DLN)

Employer Identification Number

Employment Information

Family Members

Federal Tax Information (FTI)

Financial Account Number

Individual Taxpayer Identification Number (ITIN)

Name

Preparer Taxpayer Identification Number (PTIN)

Social Security Number (including masked or last four digits)

Vehicle Identification Number (VIN)

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 a specific initiative or a process improvement?

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

System

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

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?

7044

4.12 What is the previous PCLIA title (system name)? Statistics of Income - Distributed Processing System

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.

Execution

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.

SOI-DPS does not report to any committee. The entire environment is managed by Research, Applied Analytics & Statistics (RAAS). When support or resources are needed for SOI-DPS then interaction with the Information Technology (IT)organization (UNS, EOPS, ES) is completed.

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.

211013

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?

No

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

Not Applicable. SOI-DPS supports statistical research projects.

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

No

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.)

Users: Read Write Managers: Read Write

System Administrators: Read Write Access to the data is determined by the manager based on a user's position and need-to-know. The manager will request a user be added. They must fill out a request in the Business Entitlement Access Request System (BEARS), Information System User Registration/Change Request, to request access to the application. A user's access to the data terminates when it is no longer required. Criteria, procedures, controls, and responsibilities regarding access are documented in the Information Systems Security Rules within BEARS.

Developers: Read Write

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.

Taxpayers are given notice when they fill out the initial tax return. The information within SOI-DPS comes from various IRS Systems and forms. Those systems and forms provide the Privacy Act Notice to individuals. SOI-DPS does not directly provide individuals the opportunity to decline from providing information and/or from consenting to uses of the information. 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?

Access to the data is determined by the manager based on a user's position and need-to-know. The manager will request a user be added. They must fill out a request in the Business Entitlement Access Request System (BEARS), Information System User Registration/Change Request, to request access to the application. A user's access to the data terminates when it is no longer required. Criteria, procedures, controls, and responsibilities regarding access are documented in the Information Systems Security Rules within BEARS.

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

No

24 Explain any privacy and civil liberties risks related to privacy controls.

No known privacy vulnerabilities or findings at the time of submission. No known civil liberties risks.

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. Enterprise Security Audit Trail (ESAT) software gathers logged data into activity files and automatically flags potentially suspicious behaviors to be reviewed by an authorized party. The activity log contains: Logon and logoff of all users by USERID; Password change including USERID; Date and time of event; Success or failure of the event; All actions by System and Security Administrators; All actions by DBAs. SOI-DPS is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.

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

Interfaces

Interface Type

Forms

Agency Name

8038B - Information Return for Build America Bonds and

Recovery Zone Economic Development Bonds

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Document Scanning

Interface Type

Forms

Agency Name

1120-S - US Income Tax Return for an S-Corporation

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Forms

Agency Name

990 - Tax-Exempt Organizations

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Document Scanning

Interface Type

IRS Systems, file, or database

Agency Name

IMF SOI

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

1042-S - Foreign Person's US Source Income Subject to

Withholding

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Document Scanning

Interface Type

Forms

Agency Name

1041 - US Income Tax Return for Estates and Trusts

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

IRS Systems, file, or database

Agency Name

SCRIPS

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

5472 - Information Return of 25% Foreign-Owned US Corporation or a Foreign Corporation Engaged in US

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Document Scanning

Interface Type

IRS Systems, file, or database

Agency Name

IMF Master File

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

8038CP - Return for Credit Payments to Issuers of Qualified

Bonds

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Forms

Agency Name

5712 - International Boycott Report

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Document Scanning

Interface Type

Forms

Agency Name

8838 - Information Return for Tax-Exempt Private Activity Bond

Issues

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Document Scanning

Interface Type

Forms

Agency Name

709 - Gift Tax

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Document Scanning

Interface Type

Forms

Agency Name

990PF - Tax-Exempt Organizations (Private Foundations)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Forms

Agency Name

1118 - Foreign Tax Credit: Corporations

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Document Scanning

Interface Type

Forms

Agency Name

8038T - Arbitrage Rebate, Yield Reduction and Penalty in Lieu of

Arbitrage Rebate

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Document Scanning

Interface Type

Forms

Agency Name

8832 - Entity Classification Election

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Document Scanning

Interface Type

Forms

Agency Name

1120-FSC - US Income Tax Return of a Foreign Sales Corporation

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

IRS Systems, file, or database

Agency Name

BMF Master File

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

SOI-DPS

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

990T - Tax-Exempt Organizations (Unrelated Business Income)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Document Scanning

Interface Type

Forms

Agency Name

8038TC - Information Return for Tax Credit Bonds and Specified

Tax Credit Bonds

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

IRS Systems, file, or database

Agency Name

SOI-DPS

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Kiteworks

Interface Type

Forms

Agency Name

3520A - Annual Information Return of Foreign Trust with a US

Owner International Boycott Report

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Document Scanning

Interface Type

Forms

Agency Name

1065 - US Return of Partnership Income

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Document Scanning

Interface Type

Forms

Agency Name

706NA - Nonresident Alien Estate Tax

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

IRS Systems, file, or database

Form Number

Agency Name

INTLWebApps

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

4720 - Return of Certain Excise Taxes under Chapters 41 and 42 of the Internal Revenue Code

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Document Scanning

Interface Type

Forms

Agency Name

8865 - Return of US Persons with Respect to Certain Foreign

Partnerships

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Document Scanning

Interface Type

Forms

Agency Name

1120 - US Corporation Income Tax Return (and all associated attachments)

: /2 : :

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Forms

Agency Name

8038G - Information Return for Tax-Exempt Governmental

Obligations

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Document Scanning

Interface Type

IRS Systems, file, or database

Agency Name

CTW

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

5471 - Information Return of US Persons with Respect to Certain

Foreign Corporations

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Document Scanning

Interface Type

Forms

Agency Name

3520 - Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Forms

Agency Name

1120-F - US Income Tax Return of a Foreign Corporation

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Document Scanning

Interface Type

Forms

Agency Name

1040 - US Individual Income Tax Return (and all associated attachments)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Document Scanning

Interface Type

Forms

Agency Name

706 - Estate Tax

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Document Scanning

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

Covers audit trails and access/use records of individuals who have accessed information within IRS electronic records or used IRS computing equipment/resources.

SORN Number & Name

IRS 70.001 - Individual Income Tax Returns, Statistics of Income Describe the IRS use and relevance of this SORN.

Covers use of federal tax information for statistical purposes only.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

25 IRS Statistics of Income (SOI) Division

What is the GRS/RCS Item Number?

25, Item 6

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item. SOI DPS is non-recordkeeping. SOI DPS represents a network of databases, applications and scanning activities used to collect and assess returns data already scheduled within the context of originating electronic systems and/or approved as permanent under Job No. N1-58-92-2 SOI Public Use Files (item 7), published under IRS Document 12990 under Records Control Schedule (RCS) 25).

What is the disposition schedule?

PENDING DISPOSITION PERMANENT. Cut off at end of calendar year. Transfer to NARA in 5-year blocks when newest records are 15 years old and oldest records are 20 years old.

Data Locations

What type of site is this?

System

What is the name of the System?

SOI-DPS

What is the sensitivity of the System?

Federal Tax Information (FTI)

Please provide a brief description of the System.

The Statistics of Income Distributed Processing System (SOI DPS) includes databases, applications, and scanning required to support the Service's requirement to report to Congress annually on the numbers and types of returns filed, the characteristics of those

returns, and the money amounts reported on those returns. The sample data is used by the Presidential Budget Committee, the Congressional Budget Committee, the Office of Tax Analysis (OTA), the Joint Committee on Taxation (JCT), the President's State of the Union Address, and the Federal Reserve Board. SOI-DPS also uses the Business Master File Statistics of Income Extracts (BMF SOI) and the Individual Master File Statistics of Income Extracts (IMF SOI).

What are the incoming connections to this System? Please see Interfaces section for details.