Date of Approval: **May 03, 2021**

PIA ID Number: **5881**

SYSTEM DESCRIPTION

Enter the full name and acronym for the system, project, application and/or database.

990/AWS Public Data Set, 990/AWS

Is this a new system?

No

Is there a PCLIA for this system?

Yes

What is the full name, acronym and milestone of the most recent PCLIA?

990/AWS Public Data Set, 990/AWS, PIA # 2827

What is the approval date of the most recent PCLIA?

3/8/2018

Changes that occurred to require this update:

Expiring PCLIA

Were there other system changes not listed above?

No

What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.

Investment Executive Steering Committee.

Current ELC (Enterprise Life Cycle) Milestones:

Operations & Maintenance (i.e. system is currently operational)

Is this a Federal Information Security Management Act (FISMA) reportable system?

No

GENERAL BUSINESS PURPOSE

What is the general business purpose of this system? Provide a clear, concise description of the system, application or database, the reason for the system, and the benefits to the IRS to use the information, and how the information will be used.

The system's purpose is to publicly release pursuant to Internal Revenue Code (IRC) 6104, the redacted Form 990, Return of Organization Exempt From Income Tax, 990-EZ, Short Form Return of Organization Exempt From Income Tax and 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, in a machine readable format. All files are redacted of any 6103 non-disclosable information prior to submission to third party.

PII DETAILS

Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information: or any other type of Sensitive but Unclassified (SBU) information or PII such as information about IRS employees or outside stakeholders?

Yes

Does the system use, collect, receive, display, store, maintain, or disseminate Social Security Numbers (SSN's) or tax identification numbers (i.e. last 4 digits, etc.)?

Yes

What types of tax identification numbers (TIN) apply to this system?

Employer Identification Number

Does this system use, collect, receive, display, store, maintain or disseminate other (non-SSN) PII (i.e. names, addresses, etc.)?

Yes

Specify the PII Elements:

Name
Mailing address

Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?

No

Are there other types of SBU/PII used in the system?

Yes

Describe the other types of SBU/PII that are applicable to this system.

Information is received on an exempt organization's activities and finances as a component of its annual 990 filing. These are required components of the organization's annual filing and required to be publicly disclosed by IRC 6104.

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

PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, & 6012e(a)

Has the authority been verified with the system owner?

Yes

BUSINESS NEEDS AND ACCURACY

Explain the detailed business needs and uses for the SBU/ PII, and how the SBU / PII is limited only to that which is relevant and necessary to meet the mission requirements of the system. If SSNs (or tax identification numbers) are used, explicitly explain why use of SSNs meets this criteria. Be specific.

These are redacted files which must be publicly disclosed pursuant to IRC 6104. The information is not seen as requiring protection at the point of public disclosure, but instead is meant to be widely distributed for the sake of transparency for this exempt organization sector.

How is the SBU/PII verified for accuracy, timeliness and completion?

This data is not used by the IRS to make any adverse determination about an individual's rights, benefits and/or privileges. At the time of release all information in these filings are subject to IRC 6104 and we must therefore make any SBU/PII content available for public disclosure. This is a storage solution, not a system.

PRIVACY ACT AND SYSTEM OF RECORDS

The Privacy Act requires Federal agencies that maintain a system of records to publish systems of records notices (SORNs) in the Federal Register for records from which information is retrieved by any personal identifier for an individual who is a US citizen or an alien lawfully admitted for permanent residence. The Privacy Act also provides for criminal penalties for intentional noncompliance.

Does your application or this PCLIA system pertain to a group of any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence? An identifier may be a symbol, voiceprint, SEID, or other personal identifier that is used to retrieve information.

No

RESPONSIBLE PARTIES

Identify the individuals for the following system roles:

Official Use Only

INCOMING PII INTERFACES

Does the system receive SBU/PII from other systems or agencies?

Yes

Does the system receive SBU/PII from IRS files and databases?

No

Does the system receive SBU/PII from other federal agency or agencies?

No

Does the system receive SBU/PII from State or local agency (-ies)?

No

Does the system receive SBU/PII from other sources?

No

Does the system receive SBU/PII from Taxpayer forms?

Yes

Please identify the form number and name:

> Form Number: 990
> Form Name: Exempt Organization Information Return

> Form Number: 990-EZ
> Form Name: Short Form Return of Organization Exempt From Income Tax

> Form Number: 990-PF
> Form Name: Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private
>   Foundation

> Form Number: 990-T
> Form Name: Exempt Organization Business Income Tax Return

Does the system receive SBU/PII from Employee forms (e.g. the I-9)?

> No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

> Yes

Does this system disseminate SBU/PII to other IRS Systems?

> No

Does this system disseminate SBU/PII to other Federal agencies?

> No

Does this system disseminate SBU/PII to State and local agencies?

> No

Does this system disseminate SBU/PII to IRS or Treasury contractors?

> No

Does this system disseminate SBU/PII to other Sources?

> Yes

Identify the other source(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

Organization Name: Public
Transmission Method: Amazon Web Services Platform
ISA/MOU: No

Identify the authority.

IRC 6104 is the authority.

Identify the Routine Use in the applicable SORN (or Privacy Act exception).

N/A

For what purpose?

The purpose is for the transparency of the exempt organizations sector.

PRIVACY SENSITIVE TECHNOLOGY

Does this system use social media channels?

No

Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?

No

Does the system use cloud computing?

Yes

Is the cloud service provider (CSP) Federal Risk and Authorization Management Program (FedRAMP) certified?

Yes

Date Certified.

8/6/2020

Please identify the ownership of the CSP data.

IRS

Does the CSP allow auditing?

No

What is the background check level required for CSP?

Low

Is there a breach/incident plan on file?

Yes

Privacy laws (including access and ownership) can differ in other countries. This cloud will be Continental US (CONUS) only for:

Storage
Transmission
Maintenance

Does this system/application interact with the public?

Yes

Was an electronic risk assessment (e-RA) conducted on the system/application?

Not Applicable

Please explain.

Stream of data required under 6104 and no authentication done to access the data.

INDIVIDUAL NOTICE AND CONSENT

Was/is notice provided to the individual prior to collection of information?

Yes

How is notice provided? Was the individual notified about the authority to collect the information, whether disclosure is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects on the individual, if any, if they decide not to provide all or any of the requested information?

These are annual return filings. Impacted organizations are notified both within their initial exemption and subsequent filing instructions of their responsibilities. Stakeholders are also made aware within the form instructions that the form is subject to public disclosure.

Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?

Yes

Describe the mechanism by which individuals indicate their consent choice(s):

Information is collected from forms filed by the taxpayer by the Internal Revenue Service. Certain components of the 990 Form are required by IRC 6104, depending upon the organization's size, type, etc.

How does the system or business process ensure 'due process' regarding information access, correction and redress?

Organizations always have the ability to file an amended return if an initial filing is incorrect or incomplete.

INFORMATION PROTECTION

Identify the owner and operator of the system (could be IRS owned and Operated; IRS owned, contractor operated; contractor owned and operated).

Contractor Owned and Operated

The following people have access to the system with the specified rights:

IRS Employees

Users: Read Only

Managers: Read Only

System Administrators: Read Write

IRS Contractor Employees

Contractor Users: Read Only

Contractor Managers: Read Only

Contractor System Administrators: Administrator

Contractor Developers: Read Write

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

There is no SBU/PII in this transaction, this is data which must be publicly disclosed pursuant to IRC 6104.

RECORDS RETENTION SCHEDULE

Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) approved a Records Control Schedule (RCS, IRS Document 12990) for the retention and destruction of official agency records stored in this system?

Yes

How long are the records required to be held under the corresponding GRS or RCS, and how are they disposed of? In your response, please provide the GRS or RCS chapter number, the specific item number, and records series title.

All records housed in the 990/AWS 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 and Records Administration approval to affect data disposition. Any records generated and maintained by the system will be managed according to requirements under Internal Revenue Manual 1.15.1 and 1.15.6, and will be destroyed using IRS Records Control Schedule 24 for Tax Exempt and Government Entities, Item 39 Disclosure Records, and as coordinated with the IRS Records and Information Management Program and IRS Records Officer. Records retention on 990 filings are seven years. The agency holds the unredacted versions of the filings in-house as the authoritative federal records.

SA&A OR ASCA

Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?

No

Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?

Yes

Describe the system's audit trail.

990/AWS Public Data Set is monitored by the Business System Planning and Research, Applied Analytics and Statistics organizations along with business owners and, Information Technology using all available means including audit trails and real-time monitoring capabilities. There is no SBU/PII in this transaction, this is data which must be publicly disclosed pursuant to IRC 6104. 990/AWS Public Data Set is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

All files are redacted prior to submission to a third party. They are made compliant for IRC 6104 prior to this transaction. This simply involves file storage in a publicly accessible location.

SBU DATA USE

Does this system use, or plan to use SBU Data in Testing?

No

NUMBER AND CATEGORY OF PII RECORDS

Identify the number of individual records in the system for each category:

IRS Employees: Not Applicable

Contractors: Not Applicable

Members of the Public: Not Applicable

Other: Yes

Identify the category of records and the number of corresponding records (to the nearest 10,000).

Over 2,000,000 Form 990 filings of corporate tax-exempt entities.

CIVIL LIBERTIES

Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?

No

Is the system information used to conduct 'data-mining' as defined in the Implementing Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804?

No

Will this system have the capability to identify, locate, and monitor individuals or groups of people?

No

Does computer matching occur?

No

ACCOUNTING OF DISCLOSURES

Does the system 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?

Yes

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.

Not Applicable