



Affects Members Of the Public?	<input checked="" type="checkbox"/>
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## Department of Energy

### Privacy Impact Assessment (PIA)

Guidance is provided in the template. See DOE Order 206.1, Department of Energy Privacy Program, Appendix A, Privacy Impact Assessments, for requirements and additional guidance for conducting a PIA: <https://www.directives.doe.gov/directives-documents/200-series/0206.1-BOrder/@@images/file>

Please complete form and return via email to [Privacy@hq.doe.gov](mailto:Privacy@hq.doe.gov)

No hand-written submissions will be accepted.

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## MODULE I – PRIVACY NEEDS ASSESSMENT

<b>Date</b>	5/9/2023	
	IT Service Management & Customer Advocacy Office, IM-64	
<b>Name of Information System or IT Project</b>	Salesforce Internal Revenue Service (IRS) Program, 48e Salesforce Internal IRS Program	
<b>Exhibit Project UID</b>	019-000002778	
<b>New PIA Update</b>	<input checked="" type="checkbox"/>	This PIA documents the use of the Salesforce platform to host the online application portal for the 48e DOE/IRS tax credit program, which DOE will administer on behalf of the IRS.
	<input type="checkbox"/>	
	<b>Name, Title</b>	<b>Contact Information Phone, Email</b>
<b>System Owner</b>	Benjamin Duncan Information Technology Specialist IT Service Management & Customer Advocacy Office, IM-64	301-903-0447 Benjamin.Duncan@hq.doe.gov



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<b>Local Privacy Act Officer</b>	Brooke Dickson OCIO Privacy Officer	202-287-5786 Brooke.dickson@hq.doe.gov
<b>Cyber Security Expert</b> reviewing this document (e.g. ISSM, CSSM, ISSO, etc.)	Ajoke Adesina Information Systems Security Officer (ISSO), Security & Compliance Office, IM-63	413-328-0257 Ajoke.Adesina@hq.doe.gov
<b>Person Completing this Document</b>	Christopher Hicks Privacy Specialist	Christopher.Hicks@hq.doe.gov
<b>Purpose of Information System or IT Project</b>	<p>The Inflation Reduction Act of 2022 (the IRA or the Act) establishes five tax credit programs that DOE will administer on behalf of the IRS. Each program will have its own Memorandum of Agreement (MOA) establishing, among other things, data to be collected, how data may be accessed and used, security and privacy provisions, and records management requirements. Each tax program will be subject to a separate Privacy Impact Assessment (PIA), as well. DOE, in collaboration with the U.S. Department of Treasury IRS, is tasked with establishing the EJ Adder Program (Section 48e) in 2023 to maximize the incentives available for the development of clean energy projects in frontline communities and low-income households.</p> <p><b><u>Section 48e Program:</u></b></p> <p>This PIA focuses on the second (of five) tax credit programs commenced under Section 48e, which provides tax credits to any facility that generates electricity solely from a wind facility, solar energy property, or small wind energy property that has a maximum net output of less than 5 megawatts of alternating current. Additionally, this program aims to allocate amounts of environmental justice solar and wind capacity limitation to qualified solar and wind facilities eligible for the energy investment credit determined under the § 48 Low-Income Communities Bonus Credit Program.</p> <p>48e applications will target providing solar and wind tax credits across the following categories:</p> <ol style="list-style-type: none"> <li>1. Low-income residential and small-scale commercial projects.</li> <li>2. Low-income residential and small-scale commercial projects on tribal lands.</li> <li>3. Affordable housing projects.</li> </ol>	



## MODULE I – PRIVACY NEEDS ASSESSMENT

### 4. Projects that afford unique economic benefits to communities.

Under the MOA established to support the Section 48e program, DOE will utilize the Salesforce platform to administer the application and review process. Salesforce will be used to build an online 48e application portal that will be used to collect and manage applications from external eligible organizations to receive an energy tax credit. DOE's use of the Salesforce platform is hosted within the Salesforce GovCloud Plus, which resides on AWS GovCloud.

The system roles for the 48e program consist of the Applicant/Submitter, National Renewable Energy Laboratory (NREL) Reviewer, NREL Administrator, DOE Supervisor, IRS Examiner/Analyst, and Treasury. The 48e Program will collect Federal Taxpayer Information (FTI) in the form of applications from external eligible organizations. FTI is highly sensitive, and the IRS has promulgated specific requirements for its security and confidentiality, found in IRS Code Section 6103. DOE must comply with the IRS's security and privacy requirements for FTI; these protections are incorporated into the MOA between the two Agencies.

#### **48e Process and use of the Salesforce Portal:**

The Salesforce 48e portal will be used to collect applications. After applications are received from external applicants, those applications will be internally reviewed and approved or denied. For the DOE to process received applications, applicants will be asked to provide taxpayer identification numbers (TINs), which will be used to verify applicants against the IRS's master taxpayer files. IRS reviewers will validate DOE's proposed approvals or denials. Written determinations will be sent back to applicants informing them of their eligibility for the tax credit.

All authorized user types will need to complete privacy confidentiality and user training for FTI prior to receiving access to the Salesforce 48e portal. In order to meet the IRC 6103 security and confidentiality requirements for safeguarding FTI, DOE, as the service provider to the IRS for this tax program, will ensure the appropriate technical safeguards are implemented. Based on what access levels are approved, a user's access will be managed by permission sets that only provide access to necessary data required for the user's role.

The Salesforce 48e portal will use the Login.gov identity authentication capability to identify and authenticate external applicants/users, manage user profiles, and provide a platform for the collection and assessment of submitted tax credit applications. DOE is evaluating a transition from Login.gov to ID.me as the identity authentication capability supporting applicant access to the Salesforce 48e portal. This PIA will be updated if and when the Department completes its transition to



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ID.me. Authorized internal users will use existing credentials to gain access to the Salesforce 48e portal to perform their roles in this process.

**Salesforce Platform:**

DOE is administering the 48e Program via the Salesforce platform. A separate PIA will be developed on the Salesforce platform itself and DOE will use it to support other business activities, including other DOE IRS tax credit programs. The Salesforce platform will also become the permanent solution to house all DOE and IRS tax credit program records, including the 48C applications and records previously submitted via the eXCHANGE 48C system. The original records collected through eXCHANGE 48C will be migrated over to the Salesforce IRS Program system within a six-to-nine-month period. For more information on the eXCHANGE 48C system, see the eXCHANGE IRS 48C PIA.

This PIA reflects information based on currently available information. In the future, once Salesforce is operational, DOE and the IRS will revisit this PIA and update it to reflect all changes, including new uses of this system under the 48 tax credit programs.

Websites:

eco.energy.gov - external applicant site

usdoe.my.salesforce.com - internal site

**Type of Information Collected or Maintained by the System:**

- SSN Social Security number – Taxpayer Identification Number (TIN), to include individual Social Security Numbers and Employer Identification Number (EIN)
- Medical & Health Information e.g. blood test results
- Financial Information e.g. credit card number
- Clearance Information e.g. “Q”
- Biometric Information e.g. fingerprint, retinal scan
- Mother’s Maiden Name



## MODULE I – PRIVACY NEEDS ASSESSMENT

- DoB, Place of Birth
- Employment Information
- Criminal History
- Name, Phone, Address
- Other – First and Last Name of Applicant, Company, Address (Country, State, City, Providence, Zip Code and Region of Organization), Telephone number, email address, Organization Website/URL, Unique Entity Identifier (UEI), Descriptor of Applicants entity or business type, GPS Coordinates of Longitude and Latitude, Unique Application ID.

**Has there been any attempt to verify PII does not exist on the system?**

**DOE Order 206.1, *Department of Energy Privacy Program*, defines PII as any information collected or maintained by the Department about an individual, including but not limited to, education, financial transactions, medical history and criminal or employment history, and information that can be used to distinguish or trace an individual's identity, such as his/her name, Social Security number, date and place of birth, mother's maiden name, biometric data, and including any other personal information that is linked or linkable to a specific individual.**

PII is contained in this system.

**If "Yes," what method was used to verify the system did not contain PII? (e.g. system scan)**

N/A

### Threshold Questions

**1. Does system contain (collect and/or maintain), or plan to contain any information about individuals?**

YES

**2. Is the information in identifiable form?**

YES

**3. Is the information about individual Members of the Public?**

YES

**4. Is the information about DOE or contractor employees?**

- Federal Employees
- Contractor Employees

**If the answer to all four (4) Threshold Questions is "No," you may proceed to the signature page of the PIA. Submit the completed PNA with signature page to the CPO.**



## MODULE I – PRIVACY NEEDS ASSESSMENT

**Module II must be completed for all systems if the answer to any of the four (4) threshold questions is “Yes.” All questions must be completed. If appropriate, an answer of N/A may be entered.**

The goal of the threshold questions is to legitimately and efficiently determine whether additional assessment is necessary. If there is doubt, it is in the System Owner’s best interest to complete Module II.

PIAs affecting Members of the Public are posted on the DOE Privacy website. For this reason, PIAs affecting Members of the Public should be written in plain language and at a high level so they are easily understandable and do not disclose sensitive information.

## END OF PRIVACY NEEDS ASSESSMENT

## MODULE II – PII SYSTEMS & PROJECTS

### AUTHORITY, IMPACT & NOTICE

#### 1. AUTHORITY

**What specific authorities authorize this system or project, and the associated collection, use, and/or retention of personal information?**

Section 48e of the Inflation Reduction Act of 2022 (Public Law 117-169); 42 U.S.C. §16538,

Department of Energy Organization Act, 42 U.S.C. § 7101 et seq.;

The Economy Act of 1932, as amended (31 US Code 1535);

Internal Revenue Code Section 6103.



## MODULE II – PII SYSTEMS & PROJECTS

<p><b>2. CONSENT</b></p> <p><b>What opportunities do individuals have to decline to provide information (e.g. where providing information is voluntary) or to consent only to particular uses of the information (other than required or authorized uses)?</b></p>	<p>Participation in the 48e program is voluntary; however, candidates will need to supply the requested FTI for their proposals to be reviewed. Companies or individuals who apply for the credit must provide the requested information for DOE and IRS to assess their eligibility under the established criteria.</p> <p>Applicants will be asked to acknowledge their consent for DOE and IRS's use of their FTI via clicking an acknowledgement button after reading the Privacy Act Statement for the 48e program which is a part of the application process in the Salesforce 48e portal.</p>
<p><b>3. CONTRACTS</b></p> <p><b>Are contractors involved with the design, development and maintenance of the system? If yes, was the Privacy Order CRD or Privacy Act clauses included in their contracts?</b></p>	<p>DOE is serving as the service provider to the IRS for the administration of this tax credit program.</p> <p>DOE contractors will be used to develop and administer the Salesforce platform and 48e portal and will follow appropriate protocols outlined in DOE/IRS agreements and acquisition regulations. Contractors who have any authorized role in this system will be vetted, trained on use of FTI, agree to rules of behavior, and will sign Non-Disclosure Agreements.</p>



#### 4. IMPACT ANALYSIS:

##### How does this project or information system impact privacy?

The PII collected through the 48e tax credit program is primarily federal tax information, which includes corporate taxpayer numbers (EINs) and potentially individual taxpayer numbers such as SSNs. This system intends to collect information from a broad range of applicants, including individual homeowners.

DOE has assessed the Salesforce platform being used for the IRS 48e program as a Moderate risk system according to the criteria set forth in Federal Information Processing Standard (FIPS) 199 established by the National Institute of Standards and Technology (NIST). The risk rating is used to determine the effect to the agency should the system's confidentiality, integrity or availability be compromised.

This program is collecting and using highly sensitive financial and identification information. The FTI collected, maintained, and accessed through the Salesforce system potentially poses a high privacy risk to individuals due to the sensitivity of FTI. Encryption of data in transit and at rest, the masking of TIN, the labeling of FTI data fields, and defined role-based access permissions, are examples of controls in place to protect the data from unauthorized access, modification, or use. The system owner has implemented and tested all baseline security controls appropriate to its FIPS Moderate categorization.

The IRS and DOE have identified the minimum FTI and relevant PII necessary to assess eligibility for the tax credit program, Technical protections include the application of encryption at rest to data maintained within the Salesforce platform; masking TINs to any role outside of the system administrators in order to reduce the risk to the identity of applicants; and the labeling of data fields containing FTI to ensure the appropriate handling of FTI during processing and authorized disclosures.

Security controls have been implemented to ensure that access to Salesforce is restricted according to role, mitigate the risk of accidental sharing and prevent unauthorized use. Only authorized system administrators will have access to original submitted data, including unmasked FTI, within the Salesforce platform.

All users of this system are vetted, trained on FTI and agree to rules of behavior consistent with IRS rules and regulations for accessing this highly sensitive information. This process ensures that controls are operating effectively to mitigate the risk of data (including PII) compromise.

For several years, DOE and IRS have had an established working relationship. For this program, IRS will be the data owner of all data in the system as part of the negotiated MOA in agreement with DOE and IRS. All data will be treated as IRS data for privacy and records management purposes.





## MODULE II – PII SYSTEMS & PROJECTS

	DOE plans to add controlled unclassified information (CUI) markings to this data.
<p><b>5. SORNs</b></p> <p><b>How will the data be retrieved? Can PII be retrieved by an identifier (e.g. name, unique number or symbol)?</b></p> <p><b>If yes, explain, and list the identifiers that will be used to retrieve information on the individual.</b></p>	<p>Yes. The Salesforce 48e platform is designed to retrieve data about individuals using names, email addresses, financial information, and taxpayer identification number (TIN), including EINs and SSNs.</p>
<p><b>6. SORNs</b></p> <p><b>Has a Privacy Act System of Records Notice (SORN) been published in the <i>Federal Register</i>?</b></p> <p><b>If "Yes," provide name of SORN and location in the <i>Federal Register</i>.</b></p>	<p>DOE is acting as a service-provider to IRS to administer this program. under IRS authority. Therefore, the IRS SORNs below are applicable, with the DOE SORN covering any Privacy Act information that falls outside of the scope of the IRS SORNs:</p> <p>Treasury/IRS 24.030 - Customer Account Data Engine (CADE) Individual Master File (IMF), 80 Fed. Reg. 54082-54083 (Sept 8, 2015)</p> <p>Treasury/IRS 24.046 - Customer Account Data Engine Business Master File - 80 FR 54063 (Sept. 8, 2015).</p> <p><b>Website:</b> <a href="https://home.treasury.gov/footer/privacy-act/system-ofrecords-notices-sorns">https://home.treasury.gov/footer/privacy-act/system-ofrecords-notices-sorns</a></p> <p>DOE-82 Grant and Contract Records for Research Projects, Science Education, and Related Activities.</p> <p><b>Website:</b> <a href="https://www.federalregister.gov/documents/2009/01/09/E8-31316/privacy-act-of-1974-publication-of-compilation-of-privacy-act-systems-of-records">https://www.federalregister.gov/documents/2009/01/09/E8-31316/privacy-act-of-1974-publication-of-compilation-of-privacy-act-systems-of-records</a></p>
<p><b>7. SORNs</b></p> <p><b>If the information system is being modified, will the SORN(s) require amendment or revision?</b></p>	<p>The SORNs do not require modification.</p>

### DATA SOURCES



## MODULE II – PII SYSTEMS & PROJECTS

<p><b>8. What are the sources of information about individuals in the information system or project?</b></p>	<p>Individuals provide their own information or confirm that they are authorized to provide information on behalf of an organization when registering and submitting applications.</p>
<p><b>9. Will the information system derive new or meta data about an individual from the information collected?</b></p>	<p>No. There is no new derived or meta data generated about an individual from the information collected through the Salesforce 48e portal.</p>
<p><b>10. Are the data elements described in detail and documented?</b></p>	<p>Yes. Data elements used for the 48e application process and maintained within the Salesforce 48e portal are documented in a database schema.</p>
<p><b>DATA USE</b></p>	
<p><b>11. How will the PII be used?</b></p>	<p>The PII is collected and stored for application eligibility verification, correspondence with applicants, tax credit administration, auditing of submitted applications, and management of registered Salesforce 48e portal user accounts.</p> <p>DOE's use of the data is exclusively on behalf of the IRS and defined under the terms of the MOA. The IRS will use this information to verify that the taxpayer is eligible for the § 48e credits. This collection of information is required to obtain a benefit. Salesforce will allow applicants to securely input their data and information for review by DOE and the IRS. PII will be used to verify application validity and for IRS tax processing.</p> <p>Submission of § 48e application materials and data through electronic systems used by DOE, including the Salesforce 48e portal, will constitute the authorized representative's approval and electronic signature.</p>
<p><b>12. If the system derives meta data, how will the new or meta data be used?</b></p> <p><b>Will the new or meta data be part of an individual's record?</b></p>	<p>N/A</p>



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<p><b>13. With what other agencies or entities will an individual's information be shared?</b></p>	<p>DOE's use of data in the system is strictly defined in the MOA. Accordingly, DOE will not share data with any party not already contemplated between the parties. Additionally, since IRS's SORNs are intended to control the collection, use, maintenance, and dissemination of this information, DOE will not undertake any sharing governed by any DOE SORN or Routine Use.</p>
<p><b>Reports</b></p>	
<p><b>14. What kinds of reports are produced about individuals or contain an individual's data?</b></p>	<p>Master reports are generated for offline data reporting needs. Reports are internally generated and are not accessible to applicants for download through the Salesforce 48e portal.</p> <p>External reporting focuses on macro-level reporting and avoid any reports that might enable identification of applicant.</p> <p>TIN/EIN are not visible to DOE/NREL Users.</p>
<p><b>15. What will be the use of these reports?</b></p>	<p>These reports will be used for internal review progress tracking.</p>
<p><b>16. Who will have access to these reports?</b></p>	<p>Access to reports will be defined by, and limited by, role. These roles are IRS Examiner, IRS Analyst and Treasury.</p>
<p><b>Monitoring</b></p>	
<p><b>17. Will this information system provide the capability to identify, locate, and monitor individuals?</b></p>	<p>No.</p>
<p><b>18. What kinds of information are collected as a function of the monitoring of individuals?</b></p>	<p>N/A</p>
<p><b>19. Are controls implemented to prevent unauthorized monitoring of individuals?</b></p>	<p>Audit logs will be used to prevent unauthorized monitoring of individual applicants.</p>
<p><b>DATA MANAGEMENT &amp; MAINTENANCE</b></p>	



## MODULE II – PII SYSTEMS & PROJECTS

<p><b>20. How will records about individuals be kept current and verified for accuracy, relevance and completeness? Include PII data collected from sources other than DOE records.</b></p>	<p>Program officials will conduct manual and automated reviews.</p> <p>DOE and IRS reviewers are responsible for validating if data is correct and current during the application lifecycle.</p>
<p><b>21. If the information system is operated in more than one site, how will consistent use of the information be ensured at all sites?</b></p>	<p>N/A</p>
<p><b>Records Management</b></p>	
<p><b>22. Identify the record(s).</b></p>	<p>Internal Revenue Service.</p>
<p><b>23. Identify the specific disposition authority(ies) that correspond to the record(s) noted in no. 22.</b></p>	<p>Check appropriately and cite as required.</p> <p><input type="checkbox"/> Unscheduled <input checked="" type="checkbox"/> Scheduled (<i>cite NARA authority(ies) below</i>)</p> <p>Records are Scheduled. IRS records schedules are applicable.</p>
<p><b>24. Records Contact</b></p>	<p>Internal Revenue Service.</p>

## ACCESS, SAFEGUARDS & SECURITY



## MODULE II – PII SYSTEMS & PROJECTS

**25. What controls are in place to protect the data from unauthorized access, modification or use?**

The Salesforce platform is designed to protect FTI submitted and assessed under the 48e application process. The following administrative, technical, and physical controls will assist in mitigating privacy risks in the 48e application process, including:

- Strict access control enforcement based on need-to-know
- Before access is granted, DOE employee and contractors and undergo background vetting, take training on permissible uses of FTI, and agree to Rules of Behavior.
- Audit Logs and Tracking viewers
- Login.gov Authentication to DOE Salesforce application portal (external users)
- Multi-factor authentication to the DOE network (internal users)
- Intrusion Detection
- Warning banners and Privacy notices
- Encryption
- Masking of TIN

Encryption of data at rest and in transit, the masking of TIN, the labeling of FTI data fields, and defined role-based access permissions, are examples of controls in place to protect the data from unauthorized access, modification, or use. The system owner has implemented and tested all baseline security controls appropriate to its FIPS Moderate categorization as well as monitoring of the system for vulnerabilities and required security patches. Additionally, the IRS will test the system against its stringent requirements.



## MODULE II – PII SYSTEMS & PROJECTS

<p>26. Who will have access to PII data?</p>	<p><b>The Salesforce IRS Program system roles consist of the following:</b></p> <p><b>Applicant/Submitter</b> – Applicants have access to the applicant portal and can view the remaining capacity for the category they are applying for. The amount of capacity is allocated by Region, State, Category and Organization type. Applicants can also review "place in line" to view the number of applications pending review by Category/Carve-out and the average number of days between application submission and application approval.</p> <p><b>NREL Reviewer</b> – NREL employees are responsible for conducting reviews and providing recommendations to IRS examiners for the 48e tax credit program. These users can view all information submitted on applications (excluding EIN/TIN and cost information) and provided recommendations on Applications for Allocation and Request for Tax Credit submitted by an Eligible Organization.</p> <p><b>NREL Administrator</b> – NREL Administrators can create list views of applications, choose which columns are displayed, customize filters, and choose if list views are visible to themselves or all users. Administrators can modify existing list views of applications and can choose which columns are displayed. Administrators also create reports on allocations and can view allocations by location, Organization, electricity (MW), Status, and application stage.</p> <p><b>DOE Supervisor</b> – DOE supervisors are responsible for overseeing the 48e tax credit program. These users can view all information submitted on applications (excluding EIN/TIN and cost information) and provided comments on Applications for Allocation and Request for Tax Credit submitted by an Eligible Organization under review by NREL.</p> <p><b>IRS Examiner /Analyst</b> – IRS Examiners and Analysts can compare tax return filings to application data using data points that are TBD. They can then export reports with application data from Salesforce daily. IRS users have access to report folders that are for IRS eyes only, these folders contain Applicant TIN and EIN information.</p> <p><b>Treasury</b> – The Treasury user would have the ability to create, manage, and export reports, so that they can accurately report on EJ Adder information.</p>
<p>27. How is access to PII data determined?</p>	<p>Based on granted access permissions after determination of valid need-to-know. See answer to 26.</p>



## MODULE II – PII SYSTEMS & PROJECTS

<b>28. Do other information systems share data or have access to the data in the system? If yes, explain.</b>	N/A
<b>29. For connecting information systems, is there an Interconnection Security Agreement (ISA) or other agreement between System Owners to ensure the privacy of individuals is protected?</b>	There is an MOA outlining requirement for the administration of the 48e tax credit program between IRS and DOE.
<b>30. Who is responsible for ensuring the authorized use of personal information?</b>	<p>The Office of Economic Impact and Diversity (ED), which manages the 48e program at DOE, is responsible for ensuring appropriate use of the personal information, including FTI, contained within Salesforce 48e portal and application program.</p> <p>Specific roles and access levels will be determined by the ED team in alignment with IRS security and confidentiality standards.</p>

**END OF MODULE II**



## SIGNATURE PAGE

	Signature	Date
<b>System Owner</b>	<hr/> <p>(Print Name)</p> <hr/> <p>(Signature)</p>	<hr/>
<b>Local Privacy Act Officer</b>	<hr/> <p>(Print Name)</p> <hr/> <p>(Signature)</p>	<hr/>
<b>Chief Privacy Officer</b>	<hr/> <p>(Print Name)</p> <hr/> <p>(Signature)</p>	<hr/>