| | Affects Members Of the Public? | X |

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

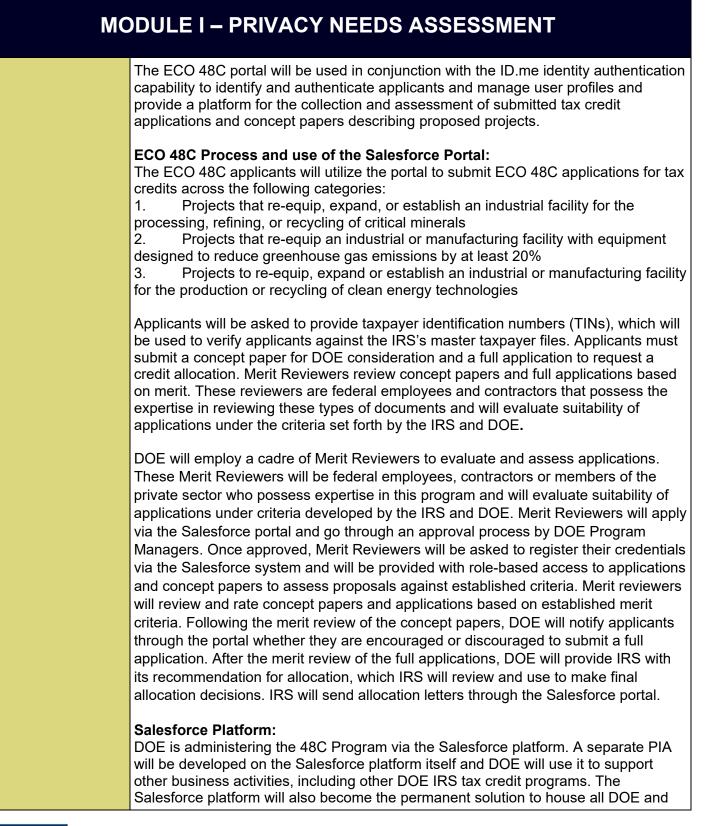**No hand-written submissions will be accepted.**

This template may not be modified.

MODULE I – PRIVACY NEEDS ASSESSMENT

Date	08/07/2024
Departmental Element & Site	Office of Manufacturing and Energy Supply Chains, MESC 30
Name of Information System or IT Project	Energy Credits Online 48C (ECO 48C)
Exhibit Project UID	
New PIA ☐ **Update** ☒	This is an updated PIA to reflect the new system owner name. Energy Credits Online 48C (ECO 48C) has a signed PIA which replaced the approved 48C eXCHANGE addendum PIA. The purpose of this PIA update is for it to reflect the new system owner name. Additionally, the responses to questions #26 and #29 have been updated.

	Name, Title	**Contact Information Phone, Email**
System Owner	Kathleen Kozler Supply Chain Deployment Manager	(240) 780-1966 kathleen.kozler@hq.doe.gov

MODULE I – PRIVACY NEEDS ASSESSMENT

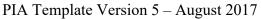|		
	Office of Manufacturing and Energy Supply Chains	
Local Privacy Act Officer	Deputy Chief Privacy Officer and Director of Privacy Management and Compliance Office of the Chief Information Officer Department of Energy	privacy@hq.doe.gov
Cyber Security Expert reviewing this document (e.g. ISSM, CSSM, ISSO, etc.)	Sika Abbey Information Systems Security Officer (ISSO) Security and Compliance, IM-63	202-820-0353 Sika.Abbey@hq.doe.gov
Person Completing this Document	Sika Abbey Information Systems Security Officer (ISSO) Security and Compliance, IM-63	202-820-0353 Sika.Abbey@hq.doe.gov
Purpose of Information System or IT Project	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 will have its own Memorandum of Understanding establishing, among other things, data to be collected, how data may be accessed and used, security and privacy provisions, and records management requirements. Each arrangement will be subject to a separate Privacy Impact Assessment (PIA), as well. This PIA focuses on one tax credit program, undertaken under Section 48C of the Act, which is targeted at manufacturing companies that are part of a qualifying advanced energy projects to expand U.S. manufacturing capacity and quality jobs for clean energy technologies (including production and recycling), to reduce greenhouse gas emissions in the U.S. industrial sector, and to secure domestic supply chains for critical materials (including specified critical minerals) that serve as inputs for clean energy technology production. Under the MOU to establish this program, DOE has agreed to establish and maintain a public-facing applicant portal and system into which applicants can submit proposals that DOE will review and evaluate on behalf of the IRS, against established criteria. **Section 48C Program:**

MODULE I – PRIVACY NEEDS ASSESSMENT

The ECO 48C portal will be used in conjunction with the ID.me identity authentication capability to identify and authenticate applicants and manage user profiles and provide a platform for the collection and assessment of submitted tax credit applications and concept papers describing proposed projects.

ECO 48C Process and use of the Salesforce Portal:
The ECO 48C applicants will utilize the portal to submit ECO 48C applications for tax credits across the following categories:
1.   Projects that re-equip, expand, or establish an industrial facility for the processing, refining, or recycling of critical minerals
2.   Projects that re-equip an industrial or manufacturing facility with equipment designed to reduce greenhouse gas emissions by at least 20%
3.   Projects to re-equip, expand or establish an industrial or manufacturing facility for the production or recycling of clean energy technologies

Applicants will be asked to provide taxpayer identification numbers (TINs), which will be used to verify applicants against the IRS's master taxpayer files. Applicants must submit a concept paper for DOE consideration and a full application to request a credit allocation. Merit Reviewers review concept papers and full applications based on merit. These reviewers are federal employees and contractors that possess the expertise in reviewing these types of documents and will evaluate suitability of applications under the criteria set forth by the IRS and DOE**.**

DOE will employ a cadre of Merit Reviewers to evaluate and assess applications. These Merit Reviewers will be federal employees, contractors or members of the private sector who possess expertise in this program and will evaluate suitability of applications under criteria developed by the IRS and DOE. Merit Reviewers will apply via the Salesforce portal and go through an approval process by DOE Program Managers. Once approved, Merit Reviewers will be asked to register their credentials via the Salesforce system and will be provided with role-based access to applications and concept papers to assess proposals against established criteria. Merit reviewers will review and rate concept papers and applications based on established merit criteria. Following the merit review of the concept papers, DOE will notify applicants through the portal whether they are encouraged or discouraged to submit a full application. After the merit review of the full applications, DOE will provide IRS with its recommendation for allocation, which IRS will review and use to make final allocation decisions. IRS will send allocation letters through the Salesforce portal.

Salesforce Platform:
DOE is administering the 48C 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

MODULE I – PRIVACY NEEDS ASSESSMENT

	IRS tax credit program records, including the 48C applications and records previously submitted via the eXCHANGE 48C system. A subset of the original records collected through eXCHANGE 48C will be migrated over to the ECO 48C system. The rest will be migrated from eXCHANGE to IRS for storage outside of Salesforce. This PIA reflects information based on currently available information. Websites: https://www.energy.gov/infrastructure/qualifying-advanced-energy-project-credit-48c-program Internal: https://usdoe.my.salesforce.com External: https://eco.energy.gov/48C
Type of Information Collected or Maintained by the System:	☒ SSN Social Security number ☐ Medical & Health Information e.g. blood test results ☐ Financial Information e.g. credit card number ☐ Clearance Information e.g. "Q" ☐ Biometric Information e.g. finger print, retinal scan ☐ Mother's Maiden Name ☐ 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. Taxpayer Identification Number (TIN), to include individual Employer Identification Number (EIN).

MODULE I – PRIVACY NEEDS ASSESSMENT

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.*	First name, last name, address, phone, email, organization information, TIN/EIN, SSN, UEI are maintained on this system.
If "Yes," what method was used to verify the system did not contain PII? (e.g. system scan)	NA

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 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.

MODULE I – PRIVACY NEEDS ASSESSMENT

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 48C(e) of the Inflation Reduction Act of 2022 (Public Law 117-169); 42 U.S.C. §16538, as amended by America COMPETES Reauthorization Act of 2010 (P.L.111-358); 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.
2. CONSENT **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)?**	Participation in this program is voluntary however, successful candidates will need to supply the requested information for their proposals to be reviewed. Companies or individuals who apply for the credit must provide enough eligible information to assess their eligibility and evaluate their proposal under the established criteria. For contracts for 48C there will be merit reviewers who are contractors who will have access to the federal tax information for the purpose of accessing merit and eligibility.

MODULE II – PII SYSTEMS & PROJECTS

3. CONTRACTS **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?**	DOE is serving as the service provider to the IRS for the administration of this tax credit program. DOE contractors will be used to develop and administer the ECO 48C system 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, and agree to rules of behavior and will sign Non-Disclosure Agreements.

4. **IMPACT ANALYSIS:** How does this project or information system impact privacy?	The PII collected through the 48C 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 business owners. DOE has assessed the Salesforce platform being used for the IRS ECO 48C system 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. The ECO 48C portal 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.
5. **SORNs**	Yes. The ECO 48C system is designed to retrieve data about individuals using names, email addresses, taxpayer identification

MODULE II – PII SYSTEMS & PROJECTS

How will the data be retrieved? Can PII be retrieved by an identifier (e.g. name, unique number or symbol)? **If yes, explain, and list the identifiers that will be used to retrieve information on the individual.**	number (TIN), including EINs and SSN.
6. SORNs **Has a Privacy Act System of Records Notice (SORN) been published in the *Federal Register*?** **If "Yes," provide name of SORN and location in the *Federal Register*.**	DOE is acting as a service-provider to IRS, to administer this program under IRS's authorities. Therefore, the IRS SORNs below are applicable. Treasury/IRS 24.030, Customer Account Data Engine (CADE) Individual Master File (IMF), 80 Fed. Reg. 54082-54083 (Sept 8, 2015) Treasury/IRS 24.046 - Customer Account Data Engine Business Master File - 80 FR 54063 (Sept. 8, 2015). **Website:** https://home.treasury.gov/footer/privacy-act/system-of-records-notices-sorns DOE-82 Grant and Contract Records for Research Projects, Science Education, and Related Activities **Website:** https://www.federalregister.gov/documents/2009/01/09/E8-31316/privacy-act-of-1974-publication-of-compilation-of-privacy-act-systems-of-records
7. SORNs **If the information system is being modified, will the SORN(s) require amendment or revision?**	The SORNs does not require modification.

DATA SOURCES

MODULE II – PII SYSTEMS & PROJECTS

8. What are the sources of information about individuals in the information system or project?	Individuals provide their own information or confirm that they are authorized to provide information on behalf of an organization when registering and submitting applications. Some application data will be migrated from DOE system called eXCHANGE (this will be a one-time migration.
9. Will the information system derive new or meta data about an individual from the information collected?	No. There are no new derived or meta data generated about an individual from the information collected by Salesforce. Salesforce has what's called a global search and in the global search there are many layers. A System Administrator for example who has access to all data can search an individual's name or a TIN number will get results that are relevant to that person. However, a 48C (IRS user) user should only see 48C information. If a 48C user searches on that type of data, they are only being returned to the data that they specifically have access to nothing outside of that. If they attempt to search anything beyond their permission, they won't receive any results back.
10. Are the data elements described in detail and documented?	Yes. Data elements used for the ECO 48C application process and maintained within the ECO 48C Portal are documented in a Salesforce GovCloud Plus database schema.

DATA USE

MODULE II – PII SYSTEMS & PROJECTS

11. How will the PII be used?	The PII collected and stored is for application eligibility verification, correspondence with applicants, tax credit administration, auditing of submitted applications, and management of registered Salesforce user accounts. 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 ECO 48C credits. The 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. Submission of ECO 48C application materials and data through electronic systems used by DOE, including the Salesforce portal, will constitute the authorized representative's approval and electronic signature. PII will be used to verify application validity and for IRS tax processing.
12. If the system derives meta data, how will the new or meta data be used? **Will the new or meta data be part of an individual's record?**	N/A
13. With what other agencies or entities will an individual's information be shared?	DOE's use of data in the system is strictly defined in the MOA. Accordingly, DOE will not share the 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.
Reports	
14. What kinds of reports are produced about individuals or contain an individual's data?	Master reports are generated for offline data reporting needs. Reports are internally generated and are not accessible to applicants for download through the ECO 48C portal. External reporting focuses on macro-level reporting and avoids any reports that might enable identification of applicant. TIN and EIN are only visible to IRS users, additionally they are also visible to the system admin on a need-to-know basis.
15. What will be the use of these reports?	Reports will be used for internal review progress tracking

MODULE II – PII SYSTEMS & PROJECTS

16. Who will have access to these reports?	Access to reports will be defined by, and limited by, role. These roles are: Portfolio Committee, Program Manager, IRS Examiner, Treasury, Program Admin, and System Admin.
Monitoring	
17. Will this information system provide the capability to identify, locate, and monitor individuals?	NO
18. What kinds of information are collected as a function of the monitoring of individuals?	N/A
19. Are controls implemented to prevent unauthorized monitoring of individuals?	Audit logs will be used to prevent unauthorized monitoring of individual applicants.
DATA MANAGEMENT & MAINTENANCE	
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.	MESC Program officials will conduct manual and automated reviews. DOE and IRS reviewers are responsible for validating if data is correct and current during the application lifecycle.
21. If the information system is operated in more than one site, how will consistent use of the information be ensured at all sites?	N/A
Records Management	
22. Identify the record(s).	Internal Revenue Service

MODULE II – PII SYSTEMS & PROJECTS

23. Identify the specific disposition authority(ies) that correspond to the record(s) noted in no. 22.	Check appropriately and cite as required. ☐ Unscheduled X☐ Scheduled *(cite NARA authority(ies) below)* Records are Scheduled. IRS records schedules are applicable.
24. Records Contact	Internal Revenue Service
ACCESS, SAFEGUARDS & SECURITY	
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 ECO 48C application process. The following administrative, technical, and physical controls will assist in mitigating privacy risks in the ECO 48C 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 • ID.me Authentication to ECO 48C 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

26. Who will have access to PII data?	**Applicant/Submitter –** Applicants have access to the applicant portal and a high-level status of their submitted application. Furthermore, they see all the data they have submitted. Additionally, they can update organization information. **Individual Merit Reviewer –** DOE Approved External User that is responsible for reviewing assigned Concept Paper and Full Applications based on a provided criterion. Merit Reviewers are not able to view any tax information and they must agree to a conflict-of-interest statement when they apply to be a reviewer and prior to reviewing any applications. **Technology Panel –** DOE Approved Group of Internal Users that will evaluate Concept Papers and Full Applications based on specific technology groupings. They are not able to view any tax information. **Portfolio Committee –** DOE Users that will evaluate previous external reviews for Concept Papers and Full Applications so that they can provide the final statement. The Portfolio Committee is not able to see any tax information. **IRS Examiner –** User that will evaluate Full Applications following DOE recommendation and provide final decision to applicant. 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. **Treasury –** Oversight Treasury user that will have read only access to the system for reporting and auditing purposes. **Program Manager –** DOE Managing User that will have access and oversight of applications. This user 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. **System Admin –** AFS User that will aid system functionality by assigning users, aligning security roles, and providing support and development related activities. The system admin has access to all data, but will not access the system to view data unless required for specific circumstances.

MODULE II – PII SYSTEMS & PROJECTS

27. How is access to PII data determined?	Based on granted access permissions after determination of valid need-to-know
28. Do other information systems share data or have access to the data in the system? If yes, explain.	ECO 48C will integrate with the DOE EITS MuleSoft Platform as a Service (EITS MuleSoft) to automate the process of sending data collected from the Qualifying Advanced Energy Program Credit Program from the DOE to the Internal Revenue Service (IRS) daily by utilizing industry best practices to build Application Program Interfaces (APIs) via MuleSoft. MuleSoft is hosted in the MuleSoft Government Cloud (AnyPoint Platform) which resides on Amazon Web Services (AWS) GovCloud.
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?	ECO 48C will integrate with EITS MuleSoft, a Data integration Agreement (DIA) will be documented to facilitate this connection.
30. Who is responsible for ensuring the authorized use of personal information?	The Office of Manufacturing and Energy Supply Chains

END OF MODULE II

SIGNATURE PAGE

	Signature	Date
System Owner	**Kathleen Kozler** _____ (Print Name) _____ (Signature)	_____
Local Privacy Act Officer	_____ (Print Name) _____ (Signature)	_____
Chief Privacy Officer	**Kent Hunt** _____ (Print Name) _____ (Signature)	_____