

Date of Approval: 03/15/2024
Questionnaire Number: 1136

Basic Information/Executive Summary

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

FATCA BOE Research Assistant (Foreign Account Tax Compliance Act
Business Objects Environment)

Business Unit

Small Business and Self Employed

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

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Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.

With the introduction of FATCA indicators in ICS during FY 22, the volume of research requests increased exponentially and caused a resource strain. More FATCA BOE Super Users were trained. Monthly averages of new FATCA indicators in ICS have averaged 5,177 cases. Average monthly FATCA research requests is 3,883 requests. When FATCA BOE users conduct research for FATCA reports, they must access four different reports and input TINs in multiple fields. An automated process could input the TINs in the proper fields, export the report to Excel or PDF, generate an email in Outlook with the Excel and/or PDF files as attachments. This will reduce the time and manual effort to review Form 15334 and conduct FATCA BOE research, also increase the accuracy and thoroughness of the research results.

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 automation will access the data on Form 15334 and conduct FATCA BOE research by extracting the TINs from Form 15334 and run them through the FATCA BOE system to search for 8966 and 8938 reports. Reports will be exported to allow Super Users to conduct further analysis.

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

Email Address

Employer Identification Number

Name

Social Security Number (including masked or last four digits)

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

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

Product Information (Questions)

1.1 Is this PCLIA a result of the Inflation Reduction Act (IRA)?

No

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

FATCA BOE project

1.36 Explain in detail how PII and SBU data flow into, through and out of this system.

The UiPath automation access and extract data on Form 15334 to conduct research in FATCA BOE system. If results are available in the system, the automation will export the reports and email them to the Super Users for them to conduct further analysis.

1.4 Is this a new system?

No

1.5 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this system?
No

1.7 What are the changes and why?
Not available

1.8 If the system is on the As-Built-Architecture, what is the ABA ID of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID for each application covered separated by a comma.
Not available

1.9 What OneSDLC State is the system in (Allocation, Readiness, Execution)?
Execution

1.95 If this system has a parent system, what is the PCLIA Number of the parent system?
Not Available

2.1 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? Contact Disclosure to determine if an accounting is required. Enter "Yes" or "No". If Exempt, type "Exempt".
Exempt. The system does not disclose any PII to any third party outside the IRS.

2.2 Please provide the full name of and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.
Internal Management Domain Governance Board (IMD GB)

3.1 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?
Yes

3.2 What is the methodology used and what database is training your AI?
Agile Methodology & UiPath

3.3 Does this system use cloud computing?
No

3.6 Does this system interact with the public through a web interface?
No

3.7 Describe the business process allowing an individual to access or correct their information.
The automation that resides on the Platform will ensure due process being provided to taxpayers, however the Platform does not provide these capabilities.

Notice, consent, and due process are provided in the tax forms instructions filed by the taxpayer, and pursuant to 5 USC.

4.1 Who owns and operates the system (IRS Owned and Operated, IRS Owned and Contractor Operated, Contractor Owned and Operated)?

IRS Owned and operated

4.2 If a contractor owns or operates the system, does the contractor use subcontractors?

No

4.3 What PII/SBU data does the subcontractor have access to?

4.5 Identify the roles and their access level to the PII data. For contractors, indicate whether their background investigation is complete or not.

Background investigation for contractors is complete

4.51 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

4.52 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

4.53 How many records in the system are attributable to members of the public Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not Applicable".

More than 10,000

4.54 If records are attributable to a category not mentioned above in 4.51 through 4.53, please identify the category and the number of corresponding records to the nearest 10,000. If none, enter "Not Applicable".

Not Applicable

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

The automation that resides on the Platform will access enterprise systems, however the Platform does not have access to the enterprise systems. Assessment will be made on individual automation scripts to determine the access to SBU/PII data, and the corresponding systems owner will then determine and grant access to end user. Enterprise tools such as Business Entitlement Access Request System (BEARS) and established processes will be leveraged for granting access to the system.

5.1 Please describe any privacy risks, civil liberties and/or security risks identified for the system that need to be resolved and what is the mitigation plan?

No privacy risks, civil liberties or security risks have been identified for the system that require a mitigation plan.

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

Yes

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

GRS 3.1 Item 010

What is the GRS/RCS Item Number?

GRS 3.1 item 010

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

GRS 3.1 item 010-Infrastructure project records. Destroy 5 years after project is terminated, but longer retention is authorized if required for business use.

What is the disposition schedule?

The retention period will be determined by the source systems policies and procedures.