

Date of Approval: 03/13/2024
Questionnaire Number: 1082

Basic Information/Executive Summary

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

Fed-State-Local-Info-Referrals

Business Unit

Privacy, Governmental Liaison and Disclosure

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 Federal/State/Local Information Referrals covers the initial process of receiving information or data from federal/state/local agencies. The IRS systems that ultimately retain the data already have their own Privacy and Civil Liberties Impact Assessments (PCLIA) in place, and we are not replacing them. This PCLIA covers the process of receiving and sometimes evaluating the data to determine if further investigation or action is warranted. Information sent to IRS from federal/state/local agencies on ad hoc projects is reviewed by the business unit and then merged with existing IRS systems to evaluate and process referrals with tax implications enabling the IRS to enforce the law and promote tax compliance with integrity and fairness to all, e.g., Work Opportunity Tax Credit (WOTC), Securities Exchange Commission (SEC), Commodity Futures Trading Commission (CFTC), Questionable Employment Tax Practices (QETP), State Audit Report Program (SARP), Suspicious Filers Exchange (SFE), Questionable Treasury Offset Program Leads (QTOPL), Overseas Passport Application Data, Social Security Administration (SSA) and other similar projects.

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).

Information sent to IRS from federal/state/local agencies on ad hoc projects is reviewed by the business unit and then merged with existing IRS systems to evaluate and process referrals with tax implications enabling the IRS to enforce the law and promote tax compliance. Information received in accordance with agreements/memoranda of understanding (MOUs) are covered in IRS Records Control Schedule (RCS) Document 12990 under RCS 8, item 52 (B1) which has a retention of 5 years after the processing year. Referrals with no further action taken are covered in Document 12990 under RCS 23, item 77 which has a retention of 3 years after the processing year.

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

Address

Alien Registration Number

Email Address

Employer Identification Number

Employment Information

Financial Account Number

Individual Taxpayer Identification Number (ITIN)

Internet Protocol Address (IP Address)

Name

Other

Passport Number

Personal Characteristics

Social Security Number (including masked or last four digits)

Telephone Numbers

Vehicle Identification Number (VIN)

Please explain the other type(s) of PII that this project uses.

Taxpayer Identification Number

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)

1.1 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)?

System

1.35 Is there a data dictionary for this system?

No

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

The Federal/State/Local Information Referrals covers the initial process of receiving information or data from federal/state/local agencies. The IRS systems that ultimately retain the data already have their own Privacy and Civil Liberties Impact Assessments (PCLIA) in place, and we are not replacing them. This PCLIA covers the process of receiving and sometimes evaluating the data to determine if further investigation or action is warranted. Information sent to IRS from federal/state/local agencies on ad hoc projects is reviewed by the business unit and then merged with existing IRS systems to evaluate and process referrals with tax implications enabling the IRS to enforce the law and promote tax compliance with integrity and fairness to all, e.g., Work Opportunity Tax Credit (WOTC), Securities Exchange Commission (SEC), Commodity Futures Trading Commission (CFTC), Questionable Employment Tax Practices (QETP), State Audit Report Program (SARP), Suspicious Filers Exchange (SFE), Questionable Treasury Offset Program Leads (QTOPL), Overseas Passport Application Data, Social Security Administration (SSA) and other similar projects.

1.4 Is this a new system?

No

1.5 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this system?

Yes

1.6 What is the PCLIA number?

5795

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 Applicable

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 Applicable

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".
Not Applicable

2.2 Please provide the full name of and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.
Not Applicable

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?
No

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.
None. Information referrals are from federal, state, and local agencies who determined the information has tax compliance implications.

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

4.5 Identify the roles and their access level to the PII data. For contractors, indicate whether their background investigation is complete or not.
Access/permissions are based on a function by function need to know basis and approved by management.

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".

Not Applicable

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".

Records in the system are received from federal, state and local referrals. Number of corresponding records under 5,000.

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

Access/permissions are based on a function by function need to know basis and approved by management.

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?

The system covers the initial process of receiving data before it is dispersed to the applicable function for investigation or other action. No security risks identified that need to be resolved.

5.11 Is there a Risk Assessment Form and Tool (RAFT) associated with this system on file with your organization or the IRS Risk Office.

No

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

No

Interfaces

Interface Type

Other Federal Agencies

Agency Name

US Department of Labor

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Electronic transmission, SDT, US Postal Service, fax, private carrier, hand delivery

Interface Type

Other Federal Agencies

Agency Name

Railroad Retirement Board

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Electronic transmission, SDT, US Postal Service, fax, private carrier, hand delivery

Interface Type

State Agencies

Agency Name

State Child Support Agencies

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Electronic transmission, SDT, US Postal Service, fax, private carrier, hand delivery

Interface Type

State Agencies

Agency Name

State Revenue Agencies

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Electronic submission, SDT, US Postal Service, fax, private carrier, hand delivery

Interface Type

Other Federal Agencies

Agency Name

United States Immigration and Customs Enforcement

Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Other
Other Transfer Method
 Electronic transmission, SDT, US Postal Service, fax, private
 carrier, hand delivery

Interface Type

 Other Federal Agencies
Agency Name
 Federal Agencies
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Other
Other Transfer Method
 Electronic transmission, SDT, US Postal Service, fax, private
 carrier, hand delivery

Interface Type

 Other Federal Agencies
Agency Name
 Securities Exchange Commission
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Other
Other Transfer Method
 Electronic transmission, SDT, US Postal Service, fax, private
 carrier, hand delivery

Interface Type

 State Agencies
Agency Name
 State Workforce Agencies
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Other
Other Transfer Method
 Electronic transmission, SDT, US Postal Service, fax, private
 carrier, hand delivery

Interface Type

State Agencies

Agency Name

Other State Agencies

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Electronic transmission, SDT, US Postal Service, fax, private carrier, hand delivery

Interface Type

Other Federal Agencies

Agency Name

Department of State

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Electronic transmission, SDT, US Postal Service, fax, private carrier, hand delivery

Interface Type

Local Agencies

Agency Name

Local Agencies (County, City, Etc.)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Electronic transmission, SDT, US Postal Service, fax, private carrier, hand delivery

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.

Information sent to IRS from federal/state/local agencies on ad hoc projects is reviewed by the business unit and then merged with

existing IRS Systems to evaluate and process referrals with tax implications. Management must approve user access to the secure data transfer folders. Once approved, Information Technology (IT) will contact the folder point of contact for approval to grant permission the user permissions. The systems where the data is transferred and stored, once they leave the secure data transfer folders, require BEARS request and managerial permissions prior to gaining access. These systems record audit trails.

SORN Number & Name

IRS 42.021 - Compliance Programs and Projects Files

Describe the IRS use and relevance of this SORN.

Information sent to IRS from federal/state/local agencies on ad hoc projects is reviewed by the business unit and then merged with existing IRS Systems to evaluate and process referrals with tax implications. Access/permissions are based on a function by function need to know basis and approved by management.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Administrative and Organizational Records

What is the GRS/RCS Item Number?

RCS 8, item 52(B1)

What type of Records is this for?

Both (Paper and Electronic)

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

Information received in accordance with agreements/memoranda of understanding (MOUs) are covered under this RCS.

What is the disposition schedule?

Retention of 5 years after the processing year.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Tax Administration - Examination

What is the GRS/RCS Item Number?

RCS 23, item 77

What type of Records is this for?

Both (Paper and Electronic)

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

Referrals with no further action taken are covered under this RCS.

What is the disposition schedule?

Retention of 3 years after the processing year.

Data Locations

What type of site is this?

System

What is the name of the System?

Correspondence Examination Automation Support (CEAS)

What is the sensitivity of the System?

Sensitive But Unclassified (SBU)

Please provide a brief description of the System.

CEAS is a suite of programs that includes RGS, Automated Correspondence Exam (ACE), Unattended Case Processing (UCP) and Automated Case Workload Management (ACWM). These programs support the examination process and case processing in W&I, SBSE and LB&I and Appeals

What are the incoming connections to this System?

The information that the IRS receives can go to a variety of business units and be input to numerous IRS compliance systems that assign work for further investigation or action.

What type of site is this?

System

What is the name of the System?

AIMS - Centralized Information System

What is the sensitivity of the System?

Sensitive But Unclassified (SBU)

Please provide a brief description of the System.

The AIMS is the official system of record for monitoring inventory and activity controls of examination cases.

What are the incoming connections to this System?

The information that the IRS receives can go to a variety of business units and be input to numerous IRS compliances systems that assign work for further investigation or action.

What type of site is this?

System

What is the name of the System?

Report Generation Software (RGS)

What is the sensitivity of the System?

Sensitive But Unclassified (SBU)

Please provide a brief description of the System.

RGS is a comprehensive audit program used by examiners from multiple business operating divisions. Cases are worked, closed, and processed electronically.

What are the incoming connections to this System?

The information that the IRS receives can go to a variety of business units and be input to numerous IRS compliance systems that assign work for further investigation or action.

What type of site is this?

System

What is the name of the System?

Issue Management System (IMS)

What is the sensitivity of the System?

Sensitive But Unclassified (SBU)

Please provide a brief description of the System.

IMS is a case management application sponsored by Large Business and International (LB&I). It provides case management functionality to SB/SE Specialty groups, LB&I and Appeals.

What are the incoming connections to this System?

The information that the IRS receives can go to a variety of business units and be input to numerous IRS compliance systems that assign work for further investigation or action.

What type of site is this?

System

What is the name of the System?

Electronic Fraud Detection System (EFDS)

What is the sensitivity of the System?

Sensitive But Unclassified (SBU)

Please provide a brief description of the System.

This system provides information and tracking on Identity Theft and Non-Identity Theft numbers.

What are the incoming connections to this System?

The information that the IRS receives can go to a variety of business units and be input to numerous IRS compliance systems that assign work for further investigation or action.

What type of site is this?

System

What is the name of the System?

Integrated Data Retrieval System (IDRS)

What is the sensitivity of the System?

Sensitive But Unclassified (SBU)

Please provide a brief description of the System.

The IDRS system contains taxpayer account information used as a tool by IRS employees to research and to change/update taxpayer account information.

What are the incoming connections to this System?

The information that the IRS receives can go to a variety of business units and be input to numerous IRS compliance systems that assign work for further investigation or action.