

Date of Approval: 05/16/2025
Questionnaire Number: 2166

Basic Information/Executive Summary

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

IRS Direct Pay

Acronym:

Direct Pay

Business Unit

Taxpayer Services

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.

IRS Direct Pay allows taxpayers to make a tax payment electronically without enrolling or registering. It is a guest path for taxpayers who do not want to register with the Electronic Federal Tax Payment System (EFTPS) or the IRS but still must make an electronic payment to the IRS. They can also look up their payment after it has been made. After they look up their payment they can modify or cancel their payment if it's within the appropriate time frame. The application has been in production since 2013. The application is owned by Submission Processing/electronic payments. It is operated and maintained by a subcontractor for the Treasury Financial Agent, the contractor for Fiscal Service. Files are sent to the IRS through Secure Data Transfer (SDT) & Enterprise File Transfer Utility (EFTU). The subcontractor has access to the stored data.

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 SSN and EIN must be collected to post payments to the correct tax account.

IRS Direct Pay requires the use of SSN's and EIN's because no other identifier can be used to uniquely identify a taxpayer. SSN's and EIN's are permissible from IRC 6109, which requires taxpayers to include their SSN's and EIN's on their income tax returns.

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

Address

Email Address

Employer Identification Number

Federal Tax Information (FTI)

Financial Account Number

Individual Taxpayer Identification Number (ITIN)

Name

Other

Social Security Number (including masked or last four digits)

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

Date of Birth

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

SSN for tax returns and return information - IRC section 6109

Product Information (Questions)

1 Is this PCLIA a result of a specific initiative or a process improvement?

No

1.1 What is the name of the Business Unit (BU) or Agency initiative?

Taxpayer Services

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

Application

3 What Tier designation has been applied to your system?

0

4 Is this a new system?

No

4.1 Is there a previous Privacy and Civil Liberties Impact Assessment (PCLIA) for this project?

Yes

4.11 What is the previous PCLIA number?

6816

4.12 What is the previous PCLIA title (system name)?

IRS Direct Pay

4.2 You have indicated this is not a new system; explain what has or will change and why. (Expiring PCLIA, changes to the PII or use of the PII, etc.)

Expiring PCLIA

5 Is this system considered a child system/application to another (parent) system?

No

6 Indicate what OneSDLC State is the system in (Allocation, Readiness, Execution) or indicate if you go through Information Technology's (IT) Technical Insertion Process and what stage you have progressed to.

Execution for entity verification through Return Preparer Registration-Identity Verification Service (RPR-IVS) only. The rest of the application is operated and maintained by the Treasury Financial Agent (TFA) contractor PNC and Fiserv.

7 Is this a change resulting from the OneSDLC process?

No

8 Please provide the full name and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.

Electronic Federal Tax Payment System Steering Group

9 If the system is on the As-Built-Architecture (ABA), what is the ABA ID number of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID number(s) for each application covered separated by a comma. If the system is not in the ABA, then contact the ABA (<https://ea.web.irs.gov/aba/index.html>) for assistance.

211698

10 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?

Yes

11 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 and 14110?

No

12 Does this system use cloud computing?

No

13 Does this system/application interact with the public?

Yes

13.1 If the system requires the user to authenticate, was a Digital Identity Risk Assessment (DIRA) conducted?

Yes

13.11 Please upload the approved DIRA report using the Attachments button. Select "Yes" to indicate that you have or will upload the signed DIRA form.

Yes

13.2 If individuals do not have the opportunity to give consent to collect their information for a particular use, why not?

Yes

14 Describe the business process allowing an individual to access or correct their information. (Due Process)

There is a link to the "Acceptable Use and Privacy Policy" and the "Direct Pay Privacy Notice" on each page of the application. Notice, consent and due process are provided in the tax forms instructions filed by the taxpayer, and pursuant to 5 USC.

15 Is this system owned and/or operated by a contractor?

Owned by the IRS, operated by Treasury Financial Agent (TFA)

15.1 If a contractor owns or operates the system, does the contractor use subcontractors; or do you require multiple contractors to operate, test, and/or maintain this system?

Yes

15.2 What PII/SBU data does the subcontractor(s) have access to?

TIN, name, address, banking information, email address.

16 Identify what role(s) the IRS and/or the contractor(s) performs; indicate what access level (to this system's PII data) each role is entitled to. (Include details about completion status and level of access of the contractor's background investigation was approved for.)

IRS - Business role - provide change requests for any updates/changes needed.

The IRS doesn't have direct access to the application data. TFA - Contracted business and developers operate and maintain the application. The developers have read and write access level with moderate background investigation level.

The background investigation is conducted by the Bureau of Fiscal Service in compliance with FIPS 201, Personal Identity Verification of Federal Employees and Contractor per the MOU/ISA between Fiscal Service and the IRS.

17 The Privacy Act of 1974 (5 USC § 552a(e)(3)) requires each agency that maintains a system of records, to inform each individual requested to supply information about himself or herself. Please provide the Privacy Act Statement presented by your system or indicate a Privacy Act Statement is not used and individuals are not given the opportunity to consent to the collection of their PII.

The information you provide via this website will be used to process your federal tax payment through the Internal Revenue Service (IRS) Direct Pay system and to ensure that the payment is properly credited to the appropriate account. We ask for the information on this website to carry out the Internal Revenue laws of the United States. You are not required to provide requested information, that is subject to the Paperwork Reduction Act, unless the website displays a valid OMB control number. The estimated burden for individual taxpayers submitting these payments is approved under OMB approval number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return and tax payment forms. The time needed to complete and submit payments will vary depending on individual circumstances. The estimated average time is approximately five minutes. If you have comments concerning the accuracy of this time estimate or suggestions for reducing this burden, we would be happy to hear from you. You can write to the IRS Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR 6526, Washington, DC 20224. Generally, tax returns and return information are confidential, as stated in section 6103 of the Internal Revenue Code. However, section 6103 allows or requires the IRS to disclose such information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law

enforcement and intelligence agencies to combat terrorism. Your response is voluntary; however, failure to provide all requested information may prevent you from being able to utilize this payment method. Providing false or fraudulent information may subject you to penalties.

18 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

19 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

20 How many records in the system are attributable to members of the public? Enter "Under 100,000", "100,000 to 1,000,000", "More than 1,000,000" or "Not applicable".

More than 1,000,000

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

Access to taxpayer data is determined by job function. Access to data is documented online in the security request application - Security Multi-User Request Forum (SMURF). An appropriate access level for each job function is also documented on the application security matrix document. Access is always granted on a "need-to-know" basis only.

23 Is there a data dictionary on file for this system? Note: Selecting "Yes" indicates an upload to the Attachment Section is required.

No

25 Please upload all privacy risk finding documents identified for the system (Audit trail, RAFT, POA&M, Breach Plan, etc.); click "yes" to confirm upload(s) are complete.

Yes

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

No

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Return Preparer Registration - Identity Verification Service (RPR-IVS)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method
Application to Application (A2A)

Interface Type
IRS or Treasury Contractor
Agency Name
Fiserv
Incoming/Outgoing
Both
Transfer Method
Secure Data Transfer (SDT)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

Used to post electronic payment to the taxpayer individual tax account provided by taxpayer instructions.

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

Used to post electronic payment to taxpayer business tax account provided by taxpayer instructions.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

IRS Electronic Tax Administration (ETA)

What is the GRS/RCS Item Number?

RCS 32 item 15

What type of Records is this for?

Electronic

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

Electronic Federal Payment Posting System (EFPPS, previously Electronic Federal Tax Payment System EFTPS). EFPPS electronically processes remittance data from individuals and businesses making tax payments using the Electronic Federal Tax

Payment System (EFTPS). EFPPS is the IRS-operated application that is the part of EFTPS that processes payment information from authorized financial agents that collect taxpayer payment requests, perform up-front validity checks, and initiate the electronic funds transfer from the taxpayers' accounts to Treasury's account.

What is the disposition schedule?

(A) Inputs: These records include taxpayer data; remittance amounts and how payments should be applied. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-00030002). (B) Outputs: These records include electronic transfer of data to the Master Files, the Revenue Accounting Control System, Collection, IDRS, Notice of Review Processing System and CFO plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) At the end of the seven (7) year retention period, the media that contains the data are degaussed and then destroyed. A control log is maintained containing the media label Id, date and method of destruction, and the signature of the person who destroyed the media.

Data Locations

What type of site is this?

System

What is the name of the System?

IRS Direct Pay

What is the sensitivity of the System?

Personally Identifiable Information (PII) including Linkable Data

What is the URL of the item, if applicable?

<https://directpay.irs.gov/directpay/payment?execution=e1s1> and
<https://directpay.irs.gov/directpay/businesspayment?execution=e2s1>

Please provide a brief description of the System.

A system that collects tax payment information, taxpayer entity information for verification, banking information and confirmation number to collect the payment and post the details to the taxpayer's tax account.