

Date of Approval: 12/23/2024
Questionnaire Number: 1590

Basic Information/Executive Summary

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

Joint Enterprise Tax Calculator Service (JETCS)

Acronym:
JETCS

Business Unit
Information Technology

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 Joint Enterprise Tax Calculator System (JETCS) program aims to establish open, common services for the IRS, enabling seamless orchestration and integration to deliver complex tax calculations across a diverse IRS IT ecosystem in support of multiple domains (intake, compliance, case management, etc.), programs and platforms (Pega Systems, Salesforce, etc.). By leveraging modernized data sources and advanced Application Programming Interfaces (APIs), this program will enhance audit accuracy, efficiency, and compliance while minimizing technical debt. Delivered incrementally under the Enterprise Case Management (ECM) umbrella and its integration with an ecosystem of tax calculator externally provided services, JETCS will support key milestones under IRA, ultimately transforming the IRS's tax calculation processes.

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 Joint Enterprise Tax Calculator Service (JETCS) Integration and Orchestration Service (JIOS) is a stateless service that is fed JavaScript Object Notation (JSON) payloads from Enterprise Case Management that will contain Personally Identifiable Information (PII) such as Employer Identification Number (EIN), tax information, Taxpayer Identification Number (TIN), and IP addresses are in audit logs to ESAT. A fake Taxpayer Identification Number is created and sent to the tax calculator Commercial-off-the-shelf (COTS). Once JIOS will receive the "math" back from the COTS, JIOS will perform further logic and transforms the payload and sends back to Enterprise Case Management (ECM). Other responsibilities of JIOS include: -Analyze request to determine appropriate routing -Create appropriate payload request files (for tax calculator and penalties + interest APIs) -Call COTS Application Programmatic Interface (APIs) via API Gateway -Transform API responses as needed -Perform variance analysis comparisons between submitted and calculated values -Create statutory adjustment listing -Create examination report data object(s) -Create revised tax return information data object -Create comprehensive payload response and sends to ECM

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

Employer Identification Number
Federal Tax Information (FTI)
Individual Taxpayer Identification Number (ITIN)
Internet Protocol Address (IP Address)

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

Yes

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

Yes

1.2 What is the IRA Initiative Number?

4

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

Application

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.

PII data is masked by a transformer so that it passes masked values through JIOS as part of the JSON payloads. These are passed to Tax calculator COTS/SaaS and returned with updated calculation values. JIOS then un_masks the PII with the transformer, all within the same session, before sending back to ECM.

1.4 Is this a new system?

Yes

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.

The ABA # is: 211232 (ECM ABA ID)

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

Readiness

1.95 If this system has a parent system, what is the PCLIA Number of the parent system?

For Release 1 on 12/31/2024, the parent system will be part of Enterprise Case Management - Data Access Service (ECM-DAS) but will be migrated to T-Cloud as its own system for the following release in 2025. The parent application is ECM, and the PCLIA # for ECM is: 8093

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

Application

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

AD Compliance Governance Board

3 What Tier designation has been applied to your system?

2

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

3.4 Is there a breach/incident plan on file?

Yes

3.6 Does this system interact with the public through a web interface?

No

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

Individuals do not have access to the system. There is no user interface.

3.64 If the individual was not notified of the following items prior to the collection of information, why not? 1) Authority to collect the information 2) If the collection is mandatory or voluntary 3) The purpose for which their information will be used 4) Who the information will be shared with 5) The effects, if any, if they don't provide the requested information.

Individuals do not have access to the system. There is no user interface.

3.7 Describe the business process allowing an individual to access or correct their information.

There is no interface for individuals to access this system.

4 Is this a new system?

Yes

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.

The TR SaaS Gosystem has no IRS users accessing the system directly, it leverages through an API call from the JETCS JIOS system who in turn triggered by ECM thereby there are no user roles for the system nor there is any access to PII by a user. ECM controls access to the data therefore all ECM users are granted via BEARS entitlement and its approval processes to govern all users access to the ECM application

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”.

None, there are no records in the system as it is stateless

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”.

None, there are no records in the system as it is stateless

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”.

None, there are no records in the system as it is stateless

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

There is no access to SBU/PII as the system is stateless. All PII/SBU is managed and accessible to only ECM system whereby JETCS JIOS receive this dataset as a payload for processing calculation. Please reference #4.5 for additional details.

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

No

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?

None as all PII/SBU data will be masked.

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

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.

Readiness

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.

AD Compliance Governance Board, Enterprise Case Management Governance Board

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.

211617 (JETCS JIOS ABA ID)

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?

Yes

12.1 Please identify the Cloud Service Provider (CSP), FedRAMP Package ID, and date of FedRAMP authorization.

JETCS/JIOS is on-premises, Enterprise Container Platform (ECP) in Kubernetes (OpenShift) platform. TR GoSystem is not FedRAMP approved, yet. The TR GoSystem will have a RAFT in place to ensure appropriate risk and mitigation steps are documented. JIOS will interface thru API calls to TR GoSystem (SaaS) which will have separate PCLIA (1863)

12.2 Does the CSP allow auditing?

Yes

12.21 Who has access to the CSP audit data (IRS or 3rd party)?

IRS

12.3 Please indicate the background check level required for the CSP (None, Low, Moderate or High).

None

13 Does this system/application interact with the public?

No

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

There is no user interface to this application, so no individual access the system directly, this is API based application. ECM is the system that does the data manipulation, JETCS receives the payloads and instructions for tax calculations.

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

No

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.)

No user interface to JETCS JIOS. Please reference #4.5 for additional information on BEARS entitlement for user roles in ECM.

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 application does not maintain a system of records with individual information. The interface to this application is through API only.

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".

Not Applicable

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

There is no access to PII in JETCS JIOS since there is no user interface. Please reference #4.5 for information on BEARS entitlements in ECM.

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

No

24 Explain any privacy and civil liberties risks related to privacy controls.

The risk here is that JETCS will be sending FTI (Adjusted Gross Income) to the TR GoSystem (separate PCLIA) and the TR GoSystem is not FedRamp approved, yet. The TR GoSystem will have a RAFT in place to ensure appropriate risk and mitigation steps are documented.

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

26 Describe this system's audit trail in detail. Provide supporting documents.

The audit logs design pattern follows the approved connection pattern governed by the ESAT guidance document. Therefore, the connection follows this flow pattern from JETCS JIOS hosted on ECP that will send audit trail data to ESAT hosted on IRS Splunk solution on the Treasury cloud AWS. The data includes date, time, IP address, and event activities for all JETCS JIOS systems and its API endpoint activities (methods such as GET, POST, etc.).

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

Decision Modeling, Inc (COTS) Penalty and Interest Calculator

Incoming/Outgoing

Both

Transfer Method

Application to Application (A2A)

Interface Type

IRS or Treasury Contractor

Agency Name

Thomson Reuters (TR GoSystem) SaaS

Incoming/Outgoing

Both

Transfer Method
Application to Application (A2A)
Other Transfer Method

Interface Type
Forms
Agency Name
1040 forms and schedules
Incoming/Outgoing
Both
Transfer Method
Secured channel via HTTPS

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.
Stores audit logs with system information only for troubleshooting any connectivity issues, no PII is collected in these audit trails

Records Retention

What is the Record Schedule System?
Non-Record
What type of Records is this for?
Both (Paper and Electronic)
Please provide a brief description of the chosen GRS or RCS item.
The system does not keep records as it is stateless without a database.

Data Locations

What type of site is this?
System
What is the name of the System?
Enterprise Case Management
What is the sensitivity of the System?
Federal Tax Information (FTI)

What is the URL of the item, if applicable?

https://ea.web.irs.gov/ABA/SA/ea-panel1_main-application_7277.htm (ABA link)

Please provide a brief description of the System.

Enterprise Case Management (ECM) is an application platform and enterprise solution for managing case records involving internal (IRS) and external (non-IRS) entities. It's a Cloud-based system, with components deployed on IRS premises and in AWS GovCloud (US-West region). ECM consolidates legacy and standalone case management systems across the IRS, with the purpose of providing efficient and effective methods of conducting tax-collection services and collaboration between IRS Business Operating Divisions (BODs). ECM access is restricted to internal IRS users, cleared contractors, and a small group of Treasury Inspector General for Tax Administration (TIGTA) users. ECM is not Internet-facing and is not directly Internet-accessible. ECM acquires information from two non-IRS systems and provides system diagnostic data to the application platform vendor. ECM contains a significant amount of Personally Identifiable Information (PII), Sensitive But Unclassified (SBU) information, and Federal Taxpayer Information (FTI). In addition to its intended use for managing taxpayer case records, a sampling of ECM applications currently in use include those used to manage grants, submission of the Records Management Checklist for Separating Employees, and IRS employee conduct allegations involving harassment and labor relations. As more IRS BODs send case records to ECM, hundreds of applications will be built in ECM to manage their business processes. Therefore, the amount of PII, SBU and FTI is expected to grow significantly.

What are the incoming connections to this System?

Enterprise Case Management to Joint Integration and Orchestration Service (JIOS).

What are the outgoing connections from this System?

From JIOS to Thomson Reuters Tax Calculator service, Date Modeling, Inc Penalty and Interest Tax Calculator and Enterprise Case Management.