

Date of Approval: 12/17/2024
Questionnaire Number: 1660

Basic Information/Executive Summary

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

Secure Large File Transfer (SLFT) aka Kiteworks

Acronym:

KiteWorks (SLFT)

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

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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.

KiteWorks, a managed service provider with cloud-based SaaS solution, has been selected as the Enterprise Solution for secure large file transfer. Kiteworks will eliminate the need to bring in other tools to meet the existing gaps in the IRS Enterprise large file transfer space; and reduce resource demand constraints that the IRS faces today to execute its many file sharing objectives. Access to Secure Large File Transfer (SLFT) (Kiteworks) will be based on Business Entitlements Access Request System (BEARS) registration and manager approval. Users who share data via Kiteworks hold responsibility for verifying the authorization and need to know of recipients. Business owners hold responsibility for ensuring functional processes in place for taxpayer or third-party access, authentication, authorization, and need to know. Kiteworks will support the electronic transfer of data and provide a means for the IRS to digitally capture the transfer of this data

by IRS business trading partners. This allows, meeting the Business-to-Business (B2B) transfer solutions for the more than 460 different external trading partners and over 100 IRS projects with different needs, such as with Ad-Hoc capabilities. Kiteworks will serve as a transient solution for providing access to the data for IRS employees to securely and efficiently conduct IRS daily business. Kiteworks will align IRS users with one of the three following use cases: IRS Internal Users & Contractors. Using ADFS (Active Directory Federated Services) integration, these users will be securely authenticated and validated through multifactor authentication. Federal Agency users. Using Certificate Based Authentication/ Common Approach to Identity Assurance (CBA/CAIA) integration, these users will be securely authenticated and validated through multifactor authentication. 3rd Party Users (i.e. taxpayers, etc.). Using Secure Access Digital Identity these users will be securely authenticated and validated through multifactor authentication.

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).

Access to the data to be transferred will be determined via the BEARS System access to the IRS user. Access is granted to recipients only to the individual folder/files they need to view and time limits are set by the data owner with a maximum limit set by the Kiteworks profile. The files will expire if not accessed within the allotted timeframe. Each new B2B business partner that requests access to Kiteworks must complete the Digital Identity Risk Assessment (DIRA) requisites. Each business unit must undergo DIRA assessment before commencing the use of Kiteworks for their File Transfer.

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

Address

Adoption Taxpayer Identification Number

Agency Sensitive Information

Alien Registration Number

Biometric Information

Centralized Authorization File (CAF)

Citizenship or Migration Status

Criminal Investigation Information

Criminal Record

Driver's License Number
Email Address
Employment Information
Federal Tax Information (FTI)
Financial Account Number
Individual Taxpayer Identification Number (ITIN)
Internet Protocol Address (IP Address)
Medical History/Information
Name
Passport Number
Photograph
Preparer Taxpayer Identification Number (PTIN)
Social Security Number (including masked or last four digits)
Standard Employee Identifier (SEID)
Tax ID Number
Telephone Numbers
Vehicle Identification Number (VIN)

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

Information by CI for certain money laundering cases - 18 USC
PII about individuals for Bank Secrecy Act compliance - 31 USC
PII for federal tax administration - generally IRC Sections 6001 6011 or 6012
PII for personnel administration - 5 USC
SSN for personnel administration IRS employees - 5 USC and Executive Order 9397
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.

All SBU/PII data accuracy, timeliness and completeness is verified by the system of record. SBU/PII is verified for authentication and authorization access, access controls, and log files. Every file transfer is verified via sender and receiver in an isolated, secure private cloud. Each file transfer has a date and time stamp

recording the sender and receiver. All transaction data is stored in the Kiteworks system logs and automatically transferred to the IRS SPLUNK instance. For the ad hoc use case, the sender and receiver are both individuals. For the business-to-business (B2B) use case, the non-IRS user represents an external trading partner (ETP) such as state or local governments, Federal agencies, and non-government organizations and the IRS internal user is the service account for the Enterprise File Transfer Utility (EFTU). Inbound files (coming to the IRS) are uploaded by the ETP into Kiteworks, then copied by the EFTU account to the EFTU servers for temporary storage, then delivered to one or more IRS systems as defined by the Form 14598 for that file transfer rule, and then finally removed from the Kiteworks folder and EFTU servers. Similarly, EFTU copies outbound files (from IRS to ETPs) from IRS systems and temporarily copies them to the EFTU servers, then delivers them to the appropriate ETP folders in Kiteworks. After successful delivery to Kiteworks, EFTU removes the files from the EFTU servers and either removes or archives the files on the source server (as indicated in the Form 14598 for each file transfer rule). EFTU does not ingest or permanently store the file contents; it only stores transfer-related metadata (filename; start and end dates/times of the file transfer request and individual tasks / attempts to complete all the transfer rule steps; status of the transfer request, tasks, and attempts; log files of the attempts, etc.).

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?

1336

1.7 What are the changes and why?

We are creating this new PCLIA to address a more thorough description of how data flows in Business-to-Business (B2B). There was a Security Summit Agreement between the IRS and our External Trading Partners (ETP) that did not adequately describe how files do come on prem to the Electronic File Transfer Utility (EFTU) servers briefly before sending out to locations. Privacy, Governmental Liaison and Disclosure (PGLD) wanted us to annotate this data flow in the PCLIA. ETPs are state, federal, local or Non-Government Entities (NGE) that trade files with the IRS on an AD-HOC or scheduled service.

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.

This system is on the ABA with an ABA ID of #211418, This PCLIA does not cover multiple applications.

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

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".

Yes

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

Enterprise Operations Governance Board

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?

Yes

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

Kiteworks Federal Cloud, 06/01/2017, FedRamp Package ID F1511167634

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

Yes, Kiteworks allows Auditing.

3.32 Does the CSP allow auditing?

Yes

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

Moderate

3.4 Is there a breach/incident plan on file?

Yes

3.5 Does the data physically reside in systems located in the United States and its territories and is all access and support of this system performed from within the United States and its territories?

Yes

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

Yes

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

Yes

3.62 Please upload the approved DIRA report using the Attachments button.

DIRA Uploaded

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

Yes

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.

Information is not collected directly from an individual.

3.65 If information is collected from third-party sources instead of the individual, please explain your decision.

Kiteworks is a file sharing platform that shares files between the IRS and external partners. Kiteworks, itself, won't collect any information. The IRS project Secure Large File Transfer (SLFT) using Kiteworks (AWS FedRAMP Cloud) provides file exchange services with external partners. This is when the IRS needs to exchange files on a regular scheduled basis with an external trading partner (usually an organization such as a bank, local or state governments, etc.). The transfers are automated on the IRS side, and files are moved automatically between SLFT and other internal IRS projects' servers using the Enterprise File Transfer Utility (EFTU). Note: EFTU transfers files between servers; it does not transfer files to / from workstations. The files being moved are being moved between a pre-defined location within the IRS (server and path) and a specific user within SLFT (belonging to a single external trading partner). The file transfer rules are defined for a specific filename pattern provided at the time that the rules are set up.

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

Information is not collected directly from an individual.

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?

Subcontractors do not have access to the shared files that may contain PII/SBU data. Files may contain PII/SBU data, and the files are shared between the IRS and approved partners.

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

Contractors or subcontractors do not have access to the files loaded on the system and do not have access to any PII/SBU data.

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".

Under 50,000

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".

Under 5,000

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".

Under 100,000

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

Each individual Business Unit will grant access to their external trading partners. Access to the data to be transferred will be determined via the BEARS System access to the IRS user. Access is granted to recipients only to the individual folder/files they need to view and time limits are set by the data owner with a maximum limit set by the Kiteworks profile. The files will expire if not accessed within the allotted timeframe.

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?

There are no privacy risks, civil liberties, and/or security risks identified for Kiteworks. This system does not maintain any information describing how any individual exercises their rights guaranteed by the First Amendment.

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

State Agencies

Agency Name

State Agencies

Incoming/Outgoing

Both

Transfer Method

Kiteworks

Interface Type

Other Organization

Agency Name

Other Non-Governmental Organizations

Incoming/Outgoing

Both

Transfer Method

Kiteworks

Interface Type

Other Federal Agencies

Agency Name

Federal Agencies

Incoming/Outgoing

Both

Transfer Method

Kiteworks

Interface Type

IRS or Treasury Contractor

Agency Name

Approved Individuals

Incoming/Outgoing

Both

Transfer Method

Kiteworks

Interface Type

Local Agencies

Agency Name
Local Agencies
Incoming/Outgoing
Both
Transfer Method
Kiteworks

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 42.017 - International Enforcement Program Information Files
Describe the IRS use and relevance of this SORN.
To monitor the International Enforcement Program.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records
Describe the IRS use and relevance of this SORN.
To identify and track any unauthorized accesses to sensitive but unclassified information and potential breaches or unauthorized disclosures of such information or inappropriate use of government computers to access Internet sites for any purpose forbidden by IRS policy (e.g., gambling, playing computer games, or engaging in illegal activity), or to detect electronic communications sent using IRS systems in violation of IRS security policy.

SORN Number & Name

Treasury .015 - General Information Technology Access Account Records
Describe the IRS use and relevance of this SORN.
This system will allow Treasury to collect a discrete set of personally identifiable information to allow authorized individuals (including members of the public) access to, or interact with Treasury information technology resources, and allow Treasury to track use of its information technology resources

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File
Describe the IRS use and relevance of this SORN.
To maintain records of tax returns, return transactions, and authorized taxpayer representatives.

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

To maintain records of business tax returns, return transactions, and authorized taxpayer representatives.

SORN Number & Name

IRS 90.003 - Chief Counsel Litigation and Advice (Criminal) Records

Describe the IRS use and relevance of this SORN.

To provide legal advice and assistance on criminal tax administration matters, and on nontax criminal matters delegated to the IRS.

SORN Number & Name

IRS 90.002 - Chief Counsel Litigation and Advice (Civil) Records

Describe the IRS use and relevance of this SORN.

To represent the IRS' interests in litigation before the United States Tax Court and in proceedings before administrative law judges; to assist the Department of Justice in representing the IRS' interests in litigation before other Federal and state courts.

SORN Number & Name

IRS 50.222 - Tax Exempt/Government Entities (TE/GE) Case Management Records

Describe the IRS use and relevance of this SORN.

This system will provide TE/GE records for case management, including employee assignments and file tracking.

SORN Number & Name

IRS 42.005 - Whistleblower Office Records

Describe the IRS use and relevance of this SORN.

The records in this system will be used to administer the claimant award program under 26 U.S.C. 7623.

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

Transitory and Intermediary Records GRS/RCS item: 010

What is the GRS/RCS Item Number?

5.2

What type of Records is this for?

Electronic

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

Transitory records. They are required for only a short time
(generally less than 180 days).

What is the disposition schedule?

The Kiteworks platform does not store any records long term. All records are deposited and deleted every 14 days. Kiteworks automatically does this deletion.