

Date of Approval: 12/23/2025
Questionnaire Number: 2412

Basic Information/Executive Summary

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

Notice Conversion

Acronym:

NOTCON

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 Notice Conversion (NOTCON) Project was chartered to meet the Internal Revenue Service's (IRS) ongoing need to streamline and modernize its tax administration processes, applications, and technologies to improve the level of service provided to the nation's taxpayers. It originated as a streamlined and modernized platform for the composition of taxpayer correspondence and to provide for the enablement of enforceable standards on style, format, text, and data. NOTCON efforts focused on incrementally migrating all application notice data to the modernized Notice Conversion platform. NOTCON enhances the taxpayer experience, for businesses, individuals, and tax professionals providing them with correspondences in their preferred media and language preference with reader friendly language. Notice data is delivered to the NOTCON platform through Enterprise File Transfer Utility (EFTU) file transfer. Control-M, which is

a scheduler or file watcher that automatically starts the processing of batches as they arrive and then EFTU transfers the composed notices to Correspondence Production Services (CPS) where they are printed and mailed to taxpayers. NOTCON needs no direct operator intervention, and taxpayers' PII is not accessed or used by any personnel. The Business Customer is Taxpayer Correspondence Services (TCS).

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).

A batch file with sensitive data is imported into the NOTCON system from notice data suppliers through a file transfer via EFTU. Sensitive data is never manually input. This data is processed on the NOTCON database servers through batch processing producing a file of composed notices. A file transfer is then completed via EFTU for the composed notices to be sent to Correspondence Production Services (CPS) for printing and mailing. Sensitive data is purged 7 to 21 days depending on the notice project.

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
Bar Codes
Employer Identification Number
Federal Tax Information (FTI)
Individual Taxpayer Identification Number (ITIN)
Name
Preparer Taxpayer Identification Number (PTIN)
QR Codes
Social Security Number (including masked or last four digits)
Tax ID Number
Telephone Numbers

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

No

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? (Number)

5

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?

7229

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

Notice Conversion (NOTCON)

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 and adding it to the new PIAMS through Power Apps.

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

7 Is this a change resulting from the OneSDLC process?

Yes

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

Corporate Domain Governance Board (at this time, governance board activities have been placed on pause).

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.

ABA ID# 210810

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?

No

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

The NOTCON system receives data from other IRS upstream sources/systems. Those other sources/systems provide the Privacy Act Notice to individuals. Notice, consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC. The notice contains verbiage that identifies due process when applicable.

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

No

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?

No

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

NOTCON does not have subcontractors. Additionally, it is not owned or operated by a contractor. The contractors we have support the IRS developers with coding and their roles mirror the developer's level of access to the COTS product xPression which is owned by the IRS. The PII/SBU data that both the developers and contractors supporting them have access to is listed in the PII section.

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.)

The various roles for the NOTCON system are Developers, Manager and Administrator. The NOTCON project does not have any users as it is a batch run system. There are many developers with a few contractors that support them. Both the developers and the contractors have access to SBU/PII data that is passed through the NOTCON system. Access to SBU/PII is granted upon submission of Form 14665, SBU Data Use Request Form to the Office of Privacy. This documentation provides a detailed description and justification indicating that the use of SBU/PII data is needed for the composition of notices. A System Administrator or DBA is assigned to the NOTCON project to provide support for the NOTCON servers. DBAs have access to the notification that a developer has accessed the NOTCON Database. All contractors must have completed their background investigation prior to working on this system. Their level of PII access mirrors that of the IRS developer.

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 NOTCON system receives data from other IRS upstream sources/systems. Those other sources/systems provide the Privacy Act Notice to individuals. Notice, consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC.

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 SBU/PII is determined by submitting a Form 14665, SBU Data Use Request Form to the Office of Privacy. This documentation provides a detailed description and justification for the use of SBU data. Each year the Corporate Notices Branch updates a list with either additional developers or the deletion of

those no longer needing access with a request that will provide access for all the projects within the Branch. The Enterprise Operations (EOps) Submission Processing & Corporate Data Systems Support Unit 1 branch has been assigned to provide Systems Administration and support for the NC servers. They also control access and/or PII. The Developers must request access to the system. BEARS is a part of the entitlement system to get access to servers for development purposes.

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.

Not Applicable

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.

Notice Conversion (NOTCON) is a batch processing system with no end users. The control status is inherited to reflect the results and guidelines of the Linux and Oracle Audit Plans with items categorized as Moderate. A snapshot of audit trail information from the DBA has been uploaded.

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

Yes

27.1 Please upload the Approved Email and one of the following SBU Data Use Forms, Questionnaire (F14664) or Request (F14665) or the approved Recertification (F14659). Select Yes to indicate that you will upload the Approval email and one of the SBU Data Use forms.

Yes

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Secure Access Digital Identity (SADI)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Employee Plans Master File (EPMF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Print Automation (PRINT)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Centralized Authorization File (CAF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Notice Delivery System (NDS)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Individual Taxpayer Identification Number (ITIN-RTS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Automated Collection System (ACS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Automated Substitute for Return (ASFR)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Backup Withholding (BWH)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Taxpayer Delinquent Investigation (TDI)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Business Master File (BMF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Integrated Data Retrieval System (IDRS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Failure to Deposit (FTD)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Adoption Taxpayer Identification Number (ATIN)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Digital Notices and Letters (DNL)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Business Tax Account (BTA)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

eAuthentication

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

End of Day (EOD)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Excess Collection File (XSF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Integrated Collection System (ICS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Tax Professional (TXPRO)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Taxpayer Delinquent Account (TDA)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Automated Underreporter (AUR)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Unidentified Remittance File (URF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Integrated Customer Communications Environment (ICCE) View
a Transcript

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Customer Account Data Engine (CADE2)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

1099 PRO to NOTCON

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Statutory Notices of Deficiency (STN)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Dishonored Check File (DCF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 26.020 - Taxpayer Delinquency Investigation Files

Describe the IRS use and relevance of this SORN.

To track information on taxpayers who may be delinquent in Federal tax payments or obligations. This system of records contains investigatory material compiled for law enforcement purposes.

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 individual tax returns, return transactions, and authorized taxpayer representatives. These are tax returns and

other filings made by the individual or taxpayer representative and agency entries made in the administration of the individual's tax account.

SORN Number & Name

IRS 00.001 - Correspondence Files and Correspondence Control Files

Describe the IRS use and relevance of this SORN.

The NOTCON project receives correspondence data and information internally from various applications. This data is composed into notices that are sent by EFTU for printing and mailing out.

SORN Number & Name

IRS 26.019 - Taxpayer Delinquent Account Files

Describe the IRS use and relevance of this SORN.

To provide inventory control of delinquent accounts. Accounts of individuals on whom Federal tax assessments have been made and persons who owe child support obligations. This system of records contains investigatory material compiled for law enforcement purposes.

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. These are tax returns and other filings made by the business or taxpayer representative and agency entries made in the administration of the business' tax account.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

RCS 29

What is the GRS/RCS Item Number?

Item # 429

What type of Records is this for?

Paper

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

NC records are scheduled and approved for destruction under NARA Job No. N1-58-09-76 (signed 2/2/10). These instructions

are published in IRS Document 12990 (formerly IRMs 1.15.8-37), under Records Control Schedule (RCS) 29, Item 429. System data (batch files of taxpayer data reformatted for use in composed settlement notices) is approved for destruction 14 days after receipt.

What is the disposition schedule?

Approved for destruction 14 days after receipt

Data Locations

What type of site is this?

Environment

What is the name of the Environment?

FIT Servers

What is the sensitivity of the Environment?

Personally Identifiable Information (PII) including Linkable Data

What is the URL of the item, if applicable?

VL2SMTBAPPNOTF1.DSTEST.IRSNET.GOV,

VL2SMTBAPPNOTF2.DSTEST.IRSNET.GOV

Please provide a brief description of the Environment.

FIT is for Final Integration testing of the NOTCON project used for volume and performance testing.

What are the incoming connections to this Environment?

In the Final Integration Testing (FIT) environment, the FIT Team generates their own test data comprised of various notice applications. The file(s) are received on the Notice Conversion FIT server. These file(s) will be prepped and processed using their own EFTU rules.

What are the outgoing connections from this Environment?

In the FIT environment, fully composed print files will be routed per FIT's own EFTU rules for printing during testing.

What type of site is this?

Environment

What is the name of the Environment?

SAT Servers

What is the sensitivity of the Environment?

Sensitive But Unclassified (SBU)

What is the URL of the item, if applicable?

- VL2SMTBAPPNOTS1.DSTEST.IRSNET.GOV,

VL2SMTBAPPNOTS2.DSTEST.IRSNET.GOV

Please provide a brief description of the Environment.

The System Accessibility Testing is for quality assurance testing by the SAT Team.

What are the incoming connections to this Environment?

In the System Accessibility Testing (SAT) environment, the SAT Team generates their own test data comprised of various notice applications. The file(s) are received on the Notice Conversion SAT server. These file(s) will be prepped and processed using their own EFTU rules.

What are the outgoing connections from this Environment?

In the SAT environment, fully composed print files will be routed per SAT's own EFTU rules for printing during testing.

What type of site is this?

Environment

What is the name of the Environment?

Oracle

What is the sensitivity of the Environment?

Sensitive But Unclassified (SBU)

Please provide a brief description of the Environment.

This is the database NOTCON uses to process notices.

What are the incoming connections to this Environment?

The incoming connections are the Oracle database connections.

When developers run batch jobs, the audit logs capture their SEID, and this information is available for database administrator (DBA).

What type of site is this?

Environment

What is the name of the Environment?

Production Servers

What is the sensitivity of the Environment?

Sensitive But Unclassified (SBU)

What is the URL of the item, if applicable?

VP2SMEMAPPNOTP1.DS.IRSNET.GOV (P1 thru P4)

Please provide a brief description of the Environment.

The access to the production servers is limited to the EOps personnel (SA, DBA).

What are the incoming connections to this Environment?

Notice Conversion receives daily or weekly files from the various notice applications. The file(s) are received on the Notice Conversion server via Electronic File Transfer Utility (EFTU). The file(s) will be prepped and processed by the Notice Conversion processes resulting in a fully composed AFP print file containing taxpayer notices. EFTU is utilized to send files to Notice Conversion. The notice supplier will initiate an EFTU standard work request. EFTU accepts the work order, determines the business rule and transfers the file to the Notice Conversion Server.

What are the outgoing connections from this Environment?

The fully composed AFP print files will be routed to the Correspondence Production Services server for printing and fulfillment. The AFP print file is transferred via EFTU.

EFTU is utilized to send files from Notice Conversion. The Notice Conversion output files are placed in the /notice/EFTU-Get directory which EFTU scans hourly. When a file is present in the EFTU-Get directory, EFTU determines the business rule and transfers to the appropriate location.

What type of site is this?

Environment

What is the name of the Environment?

DEV Servers

What is the sensitivity of the Environment?

Sensitive But Unclassified (SBU)

What is the URL of the item, if applicable?

VL2SMTBAPPNOTD1.DSTEST.IRSNET.GOV,
VL2SMTBAPPNOTD2.DSTEST.IRSNET.GOV

Please provide a brief description of the Environment.

Development Servers for the Notice Conversion project for coding and testing.

What are the incoming connections to this Environment?

In the development environment, Notice Conversion receives files from the various notice applications. The file(s) are received on the Notice Conversion server. The file(s) will be prepped and processed by the Notice Conversion processes resulting in a fully composed print file containing taxpayer notice data.

What are the outgoing connections from this Environment?

As with Production, there are no EFTU rules to receive data. NOTCON development environment has the IBM for notices to be printed for review.