

Date of Approval: **March 19, 2019**

PIA ID Number: **3926**

SYSTEM DESCRIPTION

Enter the full name and acronym for the system, project, application and/or database.

Auto Preassessed Installment Agreement, PAIA

Is this a new system?

No

Is there a PCLIA for this system?

Yes

What is the full name, acronym and milestone of the most recent PCLIA?

Auto Preassessed Installment Agreement / PAIA / Complete # 1633

What is the approval date of the most recent PCLIA?

3/23/2016

Changes that occurred to require this update:

Expiring PCLIA

Were there other system changes not listed above?

No

What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.

Enterprise Computing Center Change Control Board / ECC CCB

Current ELC (Enterprise Life Cycle) Milestones:

Operations & Maintenance (i.e. system is currently operational)

Is this a Federal Information Security Management Act (FISMA) reportable system?

No

GENERAL BUSINESS PURPOSE

What is the general business purpose of this system? Provide a clear, concise description of the system, application or database, the reason for the system, and the benefits to the IRS to use the information, and how the information will be used.

Policy changes mandated by the Commissioner resulted in a significant increase in the volume of accounts on the Installment Agreement Account Listing showing problems encountered during input of an installment agreement on Integrated Data Retrieval System (IDRS). A client-side tool was developed to expedite processing, automate input, and increase quality of installment agreement input and generation of IDRS Correspondex ('C') letters to taxpayers regarding the installment agreement request (i.e. agreement acceptance, denial). A Structured Query Language (SQL) database is used to store specific request data and account data required for installment agreement processing and reporting. Data is transcribed from incoming Forms 9465 and Forms 433-D and entered to the database. A formatted flat file is received from Modernized e-File (MeF) with data from Forms 9465 received during electronic filing of tax returns for individuals (not businesses). This data is uploaded to the database. The tool utilizes the Generalized IDRS Interface (GII) application to pull specific account data from the IDRS system for the accounts stored in the database. The GII application will store the IDRS data in a text file format in an encrypted folder on the user's computer which the tool will utilize for agreement processing. However, the tool does NOT directly interface with or screen-scrape from IDRS. The tool will research the account data pulled and store specific account data elements then analyze the data to systemically identify account conditions, recognize new account modules, automate streamline agreement criteria determinations, and filter out those accounts not meeting the criteria. For those meeting streamline agreement criteria, the tool will, via GII, enter the agreement to IDRS and send an acknowledgement letter to the taxpayer. In some cases, if the tool recognizes a need for specific additional information required to meet the criteria, the tool will send a letter to the taxpayer, via GII input to IDRS, requesting the information. For those not meeting criteria to be worked by the tool, a report will be provided. Those accounts will be worked individually by Campus Collection Tax Examiners.

PII DETAILS

Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any other type of Sensitive but Unclassified (SBU) information or PII such as information about IRS employees or outside stakeholders?

Yes

Does the system use, collect, receive, display, store, maintain, or disseminate Social Security Numbers (SSN's) or tax identification numbers (i.e. last 4 digits, etc.)?

Yes

What types of tax identification numbers (TIN) apply to this system?

Social Security Number (SSN)

List the approved Treasury uses of the SSN:

Legal/statutory basis (e.g. where collection is expressly required by statute)

When there is no reasonable alternative means for meeting business requirements

Delivery of governmental benefits, privileges, and services

Explain why the authorized use(s) above support the new or continued use of SSNs (or tax identification numbers)

This tool is used in support of IRS governmental service to collect outstanding tax due when the taxpayer has requested the privilege of an installment agreement to pay an unpaid balance of tax, penalty, and interest to the IRS. The taxpayer has provided their Social Security Number (SSN) on the request form. The tool uses the SSN to research the taxpayer's account for current conditions, to enter installment agreement terms to the account, and to enter correspondence to the account to be sent to the taxpayer.

Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN's (or tax identification numbers).

There is no plan to eliminate use of SSNs as it is required to identify and access a user's record on IDRS for installment agreement processing: eligibility research, agreement input, input of other needed account updates, and input of the response letter to the taxpayer. Since Windows account credentials are used, this information will follow the security policy set forth for the SQL Server. The Office of Management and Budget memorandum M-17-12 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs, which the Service continues to develop strategies to meet. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. PAIA requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time. SSNs are permissible from Internal Revenue Code (IRC) 6109, "Identifying Numbers", which requires individual taxpayers to include their SSNs on their income tax returns.

Other Taxpayer Identification Number

Does this system use, collect, receive, display, store, maintain or disseminate other (non-SSN) PII (i.e. names, addresses, etc.)?

Yes

Specify the PII Elements:

Name

Mailing address

Phone Numbers

Date of Birth

Standard Employee Identifier (SEID)

Financial Account Numbers

Employment Information

Tax Account Information

Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?

Yes

Specify the types of SBU from the SBU Types List

Proprietary data Business information that does not belong to the IRS

Protected Information Information which if modified, destroyed or disclosed in an unauthorized manner could cause: loss of life, loss of property or funds by unlawful means, violation of personal privacy or civil rights, gaining of an unfair procurement advantage by contractors bidding on government contracts, or disclosure of proprietary information entrusted to the Government

Are there other types of SBU/PII used in the system?

Yes

Describe the other types of SBU/PII that are applicable to this system.

Federal Tax Information - amount owed (balance due) from tax returns; financial institution routing and account number

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

PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, & 6012e(a)

SSN for tax returns and return information is Internal Revenue Code Section 6109

Has the authority been verified with the system owner?

Yes

BUSINESS NEEDS AND ACCURACY

Explain the detailed business needs and uses for the SBU/ PII, and how the SBU / PII is limited only to that which is relevant and necessary to meet the mission requirements of the system. If SSNs (or tax identification numbers) are used, explicitly explain why use of SSNs meets this criteria. Be specific.

The tool will use this information to research IDRS and input to IDRS to automate the streamlined installment agreement process and issue the appropriate letters to the taxpayers via GII. The tool also utilizes data stored in the database for troubleshooting, reporting, planning, and metrics. The taxpayer provides the following data elements on Forms 9465 and 433-D to request an installment agreement: SSN, Name, Spouse's Name, Spouse's SSN, Address, phone numbers, amount due, proposed monthly payment amount, proposed payment date, financial institution routing and account numbers (if requesting a Direct Debit agreement) and employer and financial institution names and addresses. This data is transcribed by Campus Collection Operation employees to the tool which stores it in the SQL database for processing. The tool utilizes the SSN to access and research the account on IDRS (via GII) to determine if the taxpayer (and spouse if joint) qualifies for an installment agreement. The tool utilizes the SSN to input the agreement to IDRS. The tool also uses the SSN to access the correct location on IDRS to input phone numbers and employer and financial institution names and addresses to IDRS. The tool uses the SSN and the address to input letters to the taxpayer on IDRS. The tool uses the financial institution routing and account numbers to input in IDRS to allow the Service to automatically debit the monthly payment amount from the taxpayer's bank account per the taxpayer's request.

How is the SBU/PII verified for accuracy, timeliness and completion?

The tool compares the data provided by the taxpayer against information stored on IDRS to ensure the data provided is accurate. The tool ceases to process an account with a mismatch and provides a report to the user stating a mismatch occurred. The account will then be manually researched and processed which may include phone contact with the taxpayer to resolve inconsistencies. Any determination made by the tool is based on conditions located on the taxpayers account and business policies applied within the tool. Accounts that don't qualify may be exempted for automated processing to be worked by an individual or the tool will determine a letter will be generated requesting additional information from the taxpayer

to continue processing at which point the processing would be handled by an individual. IRS Policy provides the taxpayer with appeal rights for any agreement that is rejected. This tool does not provide a rejection but may provide a denial based on the need for additional information to complete the request which is not considered a rejection.

PRIVACY ACT AND SYSTEM OF RECORDS

The Privacy Act requires Federal agencies that maintain a system of records to publish systems of records notices (SORNs) in the Federal Register for records from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence. The Privacy Act also provides for criminal penalties for intentional noncompliance.

Does your application or this PCLIA system pertain to a group of any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence? An identifier may be a symbol, voiceprint, SEID, or other personal identifier that is used to retrieve information.

Yes

Identify the Privacy Act SORN(s) that cover these records.

IRS 26.019 Taxpayer Delinquent Account Files

IRS 24.030 Customer Account Data Engine Individual Master File

IRS 24.046 Customer Account Data Engine Business Master File

RESPONSIBLE PARTIES

Identify the individuals for the following system roles:

Official Use Only

INCOMING PII INTERFACES

Does the system receive SBU/PII from other systems or agencies?

Yes

Does the system receive SBU/PII from IRS files and databases?

Yes

Enter the files and databases:

System Name: Generalized IDRS Interface (GII)
Current PCLIA: No
SA&A: No

System Name: Modernized e-File (MeF)
Current PCLIA: Yes
Approval Date: 2/23/2016
SA&A: Yes
ATO/IATO Date: 11/20/2018

System Name: Integrated Data Retrieval System (IDRS)
Current PCLIA: Yes
Approval Date: 10/1/2018
SA&A: Yes
ATO/IATO Date: 11/20/2018

Does the system receive SBU/PII from other federal agency or agencies?

No

Does the system receive SBU/PII from State or local agency (-ies)?

No

Does the system receive SBU/PII from other sources?

No

Does the system receive SBU/PII from Taxpayer forms?

Yes

Please identify the form number and name:

Form Number: 9465 Form Name: Installment Agreement Request

Form Number: 433-D Form Name: Installment Agreement

Does the system receive SBU/PII from Employee forms (e.g. the I-9)?

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

No

PRIVACY SENSITIVE TECHNOLOGY

Does this system use social media channels?

No

Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?

No

Does the system use cloud computing?

No

Does this system/application interact with the public?

No

INDIVIDUAL NOTICE AND CONSENT

Was/is notice provided to the individual prior to collection of information?

Yes

How is notice provided? Was the individual notified about the authority to collect the information, whether disclosure is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects on the individual, if any, if they decide not to provide all or any of the requested information?

The taxpayer voluntarily provides the information on Form 9465 or Form 433-D when requesting an installment agreement. Taxpayers have several options to request installment agreements. Many choose to use the paper forms 9465 or 433-D or use Form 9465 when electronically filing their return to transmit the same data electronically. Other options available for this request is through written correspondence, telephone contact, and a separate, externally facing application, 'Online Payment Agreement'. This tool is not affected by any of these other options and deals only with paper and e-file transmissions of Forms 9465 and 433-D.

Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?

Yes

Describe the mechanism by which individuals indicate their consent choice(s):

An installment agreement is optional. Taxpayers can use other resources such as a bank loan or credit card to pay the amount they owe. Taxpayers can call the IRS Customer Service line to avoid transferring the information electronically or via US Mail. However, basic identifying information is required to access to taxpayer's account to process an installment agreement if the taxpayer has requested an agreement. The Service will never involuntarily place a taxpayer in an installment agreement. It must always be requested by the taxpayer.

How does the system or business process ensure 'due process' regarding information access, correction and redress?

The business is responsible to determine who has access to the system through Online 5081 user groups. The system emulates individual actions and the individual user is responsible for the end result of the actions taken by the tool. The tool records the identification of the individual who processed each account using the tool. The tool does not process any accounts where the tool determines the account or taxpayer does not meet criteria for a streamlined installment agreement. The tool will provide a report showing those accounts not meeting criteria. Those accounts will be worked individually so other options not available in the tool can be explored or the agreement can be rejected at which point the taxpayer would have due process rights.

INFORMATION PROTECTION

Identify the owner and operator of the system (could be IRS owned and Operated; IRS owned, contractor operated; contractor owned and operated)

IRS Owned and Operated

The following people have access to the system with the specified rights:

IRS Employees

Users: Read Write

Managers: Read Write

System Administrators: Administrator

Developers: Administrator

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

Access is determined by Online Form 5081 (OL5081) user groups. Permissions are granted after users are authenticated by IRS active directory services. Data Entry employees, tool processing employees, managers, Headquarters (HQ) Analysts, and administrators are in separate user groups. Data entry employees can only enter data and edit items they personally entered. Managers can only view/edit items their employee entered. Analysts and administrators can't add or edit and can only view reports that may include SBU/PII data.

RECORDS RETENTION SCHEDULE

Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) approved a Records Control Schedule (RCS, IRS Document 12990) for the retention and destruction of official agency records stored in this system?

Yes

How long are the records required to be held under the corresponding GRS or RCS, and how are they disposed of? In your response, please provide the GRS or RCS chapter number, the specific item number, and records series title.

All records housed in the APIA system will be erased or purged from the system in accordance with approved retention periods. It is the official repository for data and documents and has National Archives approval to affect data disposition. Any records generated and maintained by the system will be managed according to requirements under IRM 1.15.1 and 1.15.6, and will be destroyed using IRS Records Control Schedule (RCS) 22, Item 55 (DAA-0058-2016-0018) and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer.

SA&A OR ASCA

Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?

No

Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?

Yes

Describe the system's audit trail.

PAIA is a tool, not a system, and is not subject to formal auditing. This tool is a user emulator, so actions and events are logged by IDRS and Windows with the exception of the SQL database that is subject to its own audit requirements handled by the Database Administrator (DBA) staff. Employees will be required to complete an Online 5081 request to input information into the database. This will provide controls to the data based on user profile domain groups. The SQL Server will recognize employees in their respective domain groups. The scheduled data update process will include an upload date for all records added and the logs from the data input processes will be available for future audits. The tool records the identity of employees who enter, edit, or process data. SQL Servers have their own inherent audit trails that can be accessed by database administrators.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

Where this is a minor tool and not FISMA reportable, a test plan is not required. However, informal testing is conducted including functionality testing against business requirements by the developer and HQ Analyst and a production check-out completed by the business. Functionality testing and customer acceptance check-out is also completed for new releases and bug fixes.

SBU DATA USE

Does this system use, or plan to use SBU Data in Testing?

No

NUMBER AND CATEGORY OF PII RECORDS

Identify the number of individual records in the system for each category:

IRS Employees: Not Applicable

Contractors: Not Applicable

Members of the Public: 100,000 to 1,000,000

Other: No

CIVIL LIBERTIES

Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?

No

Is the system information used to conduct 'data-mining' as defined in the Implementing Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804?

No

Will this system have the capability to identify, locate, and monitor individuals or groups of people?

No

Does computer matching occur?

No

ACCOUNTING OF DISCLOSURES

Does the system include or require disclosure of tax or employee information to anyone other than IRS employees in the performance of their duties, or to the person to whom the information pertains or to a 3rd party pursuant to a Power of Attorney, tax or Privacy Act consent?

No