

Date of Approval: **May 14, 2019**

PIA ID Number: **4046**

## **SYSTEM DESCRIPTION**

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

Integrated Collection System, ICS

*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?*

Integrated Collection System, ICS, PIA # 1658

*What is the approval date of the most recent PCLIA?*

5/5/2016

*Changes that occurred to require this update:*

Internal Flow or Collection

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.*

The Steering Committee Financial Literacy and Education Commission (FLEC) of FLEC Agencies.

*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?*

Yes

## **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.*

The ICS application is a case management system that supports the IRS SB/SE Revenue Officers (RO) in working delinquent tax cases. An ICS RO works directly with the delinquent taxpayer by mail, phone, and face-to-face meetings to resolve the delinquent tax case.

## **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

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

When there is no reasonable alternative means for meeting business requirements.

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

The Office of Management and Budget Circular A-130 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. ICS system requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time.

Employer 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

E-mail Address

Standard Employee Identifier (SEID)

Vehicle Identifiers

Alien Number

Financial Account Numbers

Employment Information

Tax Account Information

Centralized Authorization File (CAF)

*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 (SBUList)*

Official Use Only (OUO) or Limited Official Use (LOU) - Information designated as OUO or LOU is information that: is exempt under one of the statutory Freedom of Information Act exemptions; is prohibited by other laws or regulations; would significantly impede the agency in carrying out a responsibility or function; or would constitute an unwarranted invasion of privacy.

*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

*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 ICS application provides an automated system for Revenue Officers (ROs), Group Managers (GM), and support staff to process and store delinquent taxpayer case data in the resolution of delinquent tax cases assigned to the SB/SE Collection Division. The ICS application supports approximately 6,500 Small Business/Self-Employed (SB/SE) users including Collection Field, Campus, Insolvency, Appeals, and Taxpayer Advocate Service end users. The ICS contains privacy information related to a taxpayer delinquent account (TDA) or taxpayer delinquent investigation (TDI). TDA and TDI information is extracted from the Integrated Data Retrieval System (IDRS) or may be input into the system by users of ICS. Information such as liens, levies, levy sources, assets, seizure activity, address, Power of Attorney (POA), payments, as well as closing information and history may be

added to the case file by users of ICS and then uploaded to IDRS. Information such as name and taxpayer ID are not uploaded, since such information is already contained within IDRS.

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

Data is visually inspected and corrected manually when errors are encountered. Validity checks for timeliness and completeness are completed on the data prior to and while it is loaded in the ICS. Information that has significance to a determination of a tax liability or a penalty is verified by looking at bank records, corporate files, and other official sources. Information pertaining to the taxpayer's financial situation is verified by reviewing courthouse records and by contacting creditors to verify balances due. The investigator then keys the information into the ICS. Appropriate validity and consistency checks are built into the automated system.

## **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 34.037 Audit Trail and Security Records System
- IRS 24.030 Customer Account Data Engine Individual Master File
- IRS 24.046 Customer Account Data Engine Business Master File
- IRS 26.009 Lien Files
- IRS 26.013 Trust Fund Recovery Cases/One Hundred Percent Penalty Cases
- IRS 26.019 Taxpayer Delinquent Account Files
- IRS 26.020 Taxpayer Delinquency Investigation Files

IRS 36.003 General Personnel and Payroll Records

IRS 44.003 Appeals Centralized Data

## **RESPONSIBLE PARTIES**

*Identify the individuals for the following system roles:*

## For 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: Business Master File (BMF) Output

Current PCLIA: Yes

Approval Date: 8/27/2018

SA&A: Yes

ATO/IATO Date: 1/29/2018

System Name: Compliance Data Warehouse (CDW)

Current PCLIA: Yes

Approval Date: 8/30/2018

SA&A: Yes

ATO/IATO Date: 5/29/2018

System Name: Embedded Quality Review System-Field (EQRS-NQRS-Field)

Current PCLIA: Yes

Approval Date: 3/16/2016

SA&A: Yes

ATO/IATO Date: 3/9/2015

System Name: Third Party Contact (TPC)

Current PCLIA: Yes

Approval Date: 6/5/2017

SA&A: Yes

ATO/IATO Date: 11/4/2015

System Name: Automated Trust Fund Recovery System (ATFR)

Current PCLIA: Yes

Approval Date: 2/22/2017

SA&A: Yes

ATO/IATO Date: 5/21/2017

System Name: Automated Lien System (ALS) ENTITY

Current PCLIA: Yes

Approval Date: 12/18/2018

SA&A: Yes

ATO/IATO Date: 8/27/2018

System Name: Integrated Data Retrieval System (IDRS)

Current PCLIA: Yes

Approval Date: 10/1/2018

SA&A: Yes

ATO/IATO Date: 1/17/2018

System Name: Appeals Centralized Database System (ACDS)

Current PCLIA: Yes

Approval Date: 12/18/2017

SA&A: Yes

ATO/IATO Date: 11/19/2014

*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?*

No

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

No

## **DISSEMINATION OF PII**

*Does this system disseminate SBU/PII?*

Yes

*Does this system disseminate SBU/PII to other IRS Systems?*

Yes



*Identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.*

System Name: Automated Trust Fund Recovery (ATFR)

Current PCLIA: Yes

Approval Date: 2/22/2017

SA&A: Yes

ATO/IATO Date: 4/16/2019

System Name: Enforcement Revenue Information (ERIS)

Current PCLIA: Yes

Approval Date: 2/8/2018

SA&A: Yes

ATO/IATO Date: 3/15/2016

System Name: Embedded Quality Review System (EQRS)

Current PCLIA: Yes

Approval Date: 2/25/2019

SA&A: Yes

ATO/IATO Date: 5/9/2018

System Name: Inventory Delivery System (IDS)

Current PCLIA: Yes

Approval Date: 12/5/2016

SA&A: Yes

ATO/IATO Date: 9/12/2016

System Name: Service-wide Electronic Research Project (SERP)

Current PCLIA: No

SA&A: No

System Name: Standard IDRS Access (SIA) Tier II

Current PCLIA: Yes

Approval Date: 2/27/2018

SA&A: Yes

ATO/IATO Date: 6/28/2017

System Name: Automated Lien System (ALS) Entity

Current PCLIA: Yes

Approval Date: 12/18/2018

SA&A: Yes

ATO/IATO Date: 9/22/2018

System Name: Third Party Contact Database (TPC)

Current PCLIA: Yes

Approval Date: 6/5/2017

SA&A: Yes

ATO/IATO Date: 11/4/2015

System Name: Integrated Data Retrieval System System (IDRS)

Current PCLIA: Yes

Approval Date: 10/1/2018

SA&A: Yes

ATO/IATO Date: 10/14/2018

*Identify the authority*

Title 26 IRC 6103

*For what purpose?*

Tax Administration

*Does this system disseminate SBU/PII to other Federal agencies?*

No

*Does this system disseminate SBU/PII to State and local agencies?*

No

*Does this system disseminate SBU/PII to IRS or Treasury contractors?*

No

*Does this system disseminate SBU/PII to other Sources?*

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?*

No

*Why not? If information is not collected directly from an individual, please discuss the factors considered in deciding to collect information from third party sources.*

The information is not collected directly from individuals. The information collected as part of the application is the information obtained from various IRS databases and files, which in turn are tax forms filed by tax entities. Notice, consent and due process are provided in the tax forms instructions, and pursuant to 5 USC.

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

No

*Why not?*

The information within ICS comes from various IRS Systems and forms. Those systems and forms provide the Privacy Act Notice to individuals. ICS does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC. Published System of Records Notice in the Federal Register. The IRS has the legal right to ask for information per IRC sections 6001, 6011, and 6012(a), and their regulations. The regulations state that "taxpayers must file a return or statement with IRS for any tax they are liable for". Their response is mandatory under these sections.

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

The information is not collected directly from individuals. The information collected as part of the application is the information obtained from various IRS databases and files, which in turn are tax forms filed by tax entities. Notice, consent and due process are provided in the tax forms instructions, and pursuant to 5 USC.

## 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: Read Only

Developers: Read Only

*IRS Contractor Employees*

Contractor Developers: Read Only

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

A potential user will request access via the Online - 5081 system. This request must be approved by the potential user's manager based on a user's position and need-to-know.

## RECORDS SCHEDULE

*Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) archivist 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.*

ICS data is currently approved for destruction three years after processing or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner (Job No. N1-58-97-13). Disposition instructions are published in IRM 1.15.35, item 29

(pending publication in new IRS Document 12990 under RCS 35, item 29). Current business unit practice dictates that when a taxpayer case is closed, the closing information is made part of the taxpayer records on the IDRS and Master File. The case is maintained on the ICS mainframe as a closed case for six months, after which portions of the closed case are archived. The archived files are available for three years and then destroyed. Any backup files maintained by the system are destroyed at the end of their retention period, which is documented in the Computer Programmer Books (CPBs) used at the Computing Centers. The procedures for disposing of closed cases are contained in IRS Document 12990, RCS 28.

## **SA&A OR ASCA**

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

Yes

*What date was it completed?*

2/23/2019

*Describe the system's audit trail.*

ICS has an approved Audit Plan, but it is not complete until it has been implemented. This would include having an approved Interface Control Document (ICD) to send our audit information to ESAT/SAAS. The audit trail contains the audit trail elements as required in the current Audit Logging Security Standards.

## **PRIVACY TESTING**

*Does the system require a System Test Plan?*

Yes

*Is the test plan completed?*

Yes

*Where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)?*

Test results are stored in DocIT, a web-based electronic document management system powered by the enterprise standard tool Documentum. This is a tool that provides documentation control for IT projects.

*Were all the Privacy Requirements successfully tested?*

Yes

*Are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved?*

No

*Describe what testing and validation activities have been conducted or are in progress to verify and validate that the applicable Privacy Requirements (listed in header) have been met?*

ICS is currently in the Operations and Maintenance phase of its lifecycle. Continuous Monitoring (now called Annual Security Control Assessment) occurs annually to ensure that controls remain in place to properly safeguard PII.

## **SBU DATA USE**

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

Yes

*Was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request?*

Yes

*Provide the date the permission was granted.*

4/1/2019 12:00:00 AM

*Was testing performed in conformance with IRM 10.8.8 Information Technology (IT) Security, Sensitive But Unclassified (SBU) Data Policy?*

Yes

## NUMBER AND CATEGORY OF PII RECORDS

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

IRS Employees: Under 50,000

Contractors: Under 5,000

Members of the Public: Under 100,000

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