
A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Automated Manual Assessments, AMA

2. Is this a new system? No

2a. If **no**, is there a PIA for this system? Yes

If **yes**, enter the full name, acronym, PIA ID Number and milestone of the most recent PIA.

Automated Manual Assessments, AMA, PIAMS # 1190

Next, enter the **date** of the most recent PIA. 6/5/2015

Indicate which of the following changes occurred to require this update (check all that apply).

- No Addition of PII
- No Conversions
- No Anonymous to Non-Anonymous
- No Significant System Management Changes
- No Significant Merging with Another System
- No New Access by IRS employees or Members of the Public
- No Addition of Commercial Data / Sources
- No New Interagency Use
- Yes Internal Flow or Collection

Were there other system changes not listed above? No

3. Check the current ELC (Enterprise Life Cycle) Milestones (select all that apply)

- No Vision & Strategy/Milestone 0
- No Project Initiation/Milestone 1
- No Domain Architecture/Milestone 2
- No Preliminary Design/Milestone 3
- No Detailed Design/Milestone 4A
- No System Development/Milestone 4B
- No System Deployment/Milestone 5
- Yes Operations & Maintenance (i.e., system is currently operational)

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

A.1 General Business Purpose

5. 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 Automated Manual Assessments (AMA) program provides IRS an automated assessment process, and eliminates many of the manual procedures for processing these assessments. The program performs the following: math verification, date edits and validates transactions, assigns the Document Locator Number (DLN) thus eliminating duplicate numbers, prints Form 3552, Original Entry Key Verification (OE/KV), sorts and compiles by form numbers, accumulates tax, penalties and interest for each batch, creates Form 813, archives the assessment, and provides consistency throughout the nation for appropriate journal entries.

B. PII DETAIL

6. Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any type of Sensitive but Unclassified (SBU) or Personally Identifiable Information (PII)? Yes

6a. If **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

If **yes**, check who the SSN (or tax identification number) is collected on.

Yes On Primary No On Spouse No On Dependent

If **yes**, check all types SSN s (or tax identification numbers) that apply to this system:

Yes Social Security Number (SSN)

Yes Employer Identification Number (EIN)

Yes Individual Taxpayer Identification Number (ITIN)

No Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)

No Practitioner Tax Identification Number (PTIN)

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 planned mitigation strategy to mitigate or eliminate the use of the SSN on the system. There is no alternative to the use of the SSN. The SSN is the significant part of the data being processed. The SSN is required to be present on the Form 3552 as this document is transcribed so that the assessment can be posted to the taxpayer's account. AMA holds the taxpayer mailing address to have the billing assembly mailed.

6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates? (i.e. Names, addresses, etc.) No

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates? Yes

If **yes**, select the types of SBU

<u>Selected</u>	<u>SBU Name</u>	<u>SBU Description</u>
Yes	Agency Sensitive Information	Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission
No	Procurement sensitive data	Contract proposals, bids, etc.
No	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.
No	Proprietary data	Business information that does not belong to the IRS
No	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
No	Physical Security Information	Security information containing details of serious weaknesses and vulnerabilities associated with specific systems and facilities
No	Criminal Investigation Information	Information concerning IRS criminal investigations or the agents conducting the investigations.

6d. Are there other types of SBU/PII used in the system? No

6e. Cite the authority for collecting SBU/PII (including SSN if relevant)

- Yes PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a)
- Yes SSN for tax returns and return information is Internal Revenue Code Section 6109
- No SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
- No PII for personnel administration is 5 USC
- No PII about individuals for Bank Secrecy Act compliance 31 USC
- No Information by CI for certain money laundering cases may be 18 USC

6f. Has the authority been verified with the system owner? Yes

B.1 BUSINESS NEEDS AND ACCURACY

7. 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 design of the application is to provide one stop processing and eliminate many of the manual procedures for processing assessments. AMA uses the data to accomplish the following tasks: Math verification for balancing Data edits and validates transactions Assigns the DLN, eliminating duplicate numbers Prints Form 3552, Prompt Assessment Billing Assembly Original Entry/Key Verification (OE/KV) Sorts and complies by form numbers.

8. How is the SBU/PII verified for accuracy, timeliness, and completeness? Explain how steps are taken to ensure that all information maintained by the system that is used by IRS to make any adverse determination about an individual's rights, benefits, and/or privileges is maintained with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in the determination

The request for a manual assessment is prepared on Form 2859. When the request for an assessment is received in Revenue Accounting, the technician reviews Form 2859 for completeness and accuracy, which includes balancing, verifying transaction codes and dates. AMA performs math verification, date edits, and validation of transaction codes. It is the revenue officer's responsibility to submit current, accurate, and complete information for each assessment. Key verification is done after each Form 2859 is input to ensure the assessment was transcribed correctly into the system. Form 2859 must be entered prior to or on the assessment date. The dates are written on Form 2859 to ensure the form is processed timely. After the assessment is entered into AMA, it must be entered in Redesigned Revenue Account System (RRACS). RRACS will not accept an expired assessment date; therefore, all processing must be current.

C. PRIVACY ACT AND SYSTEM OF RECORDS

9. Are 10 or more records containing SBU/PII maintained, stored, and/or transmitted by or through this system? Yes

9a. If **yes**, are records in the system retrieved by any personal identifier (e.g., name, SSN, Photograph, IP Address) for an individual? Yes

If **yes**, is there a System of Records Notice(s) or SORNs that addresses the PII records in this system? Yes

If **yes**, enter the SORN number(s) and the complete the name of the SORN.

<u>SORNS Number</u>	<u>SORNS Name</u>
Treasury/IRS 24.030	Customer Account Data Engine Individual Master File
Treasury/IRS 24.046	Customer Account Data Engine Business Master File
Treasury/IRS 34.037	IRS Audit Trail and Security Records System

If **yes**, does the System of Records Notice(s) (SORN) published in the Federal Register adequately describe the records as required by the Privacy Act? Yes

D. RESPONSIBLE PARTIES

10. Identify the individuals for the following system roles. ## Official Use Only

E. INCOMING PII INTERFACES

11. Does the system receive SBU/PII from other system or agencies? Yes

11a. If **yes**, does the system receive SBU/PII from IRS files and databases? Yes

If **yes**, enter the files and databases.

<u>System Name</u>	<u>Current PIA?</u>	<u>PIA Approval Date</u>	<u>SA & A?</u>	<u>Authorization Date</u>
Redesign Revenue Accounting Control System (RRACS)	Yes	05/05/2016	Yes	08/12/2015

11b. Does the system receive SBU/PII from other federal agency or agencies? No

11c. Does the system receive SBU/PII from State or local agencies? No

11d. Does the system receive SBU/PII from other sources? No

11e. Does the system receive SBU/PII from **Taxpayer** forms? Yes

If **yes**, identify the forms

<u>Form Number</u>	<u>Form Name</u>
2859	Request for Quick or Prompt Assessment
3552	Prompt Assessment Billing Assembly
813	Document Register

11f. Does the system receive SBU/PII from **Employee** forms (such as the I-9)? No

F. PII SENT TO EXTERNAL ORGANIZATIONS

12. Does this system disseminate SBU/PII? Yes

12a. Does this system disseminate SBU/PII to other IRS Systems? Yes

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

<u>System Name</u>	<u>Current PIA?</u>	<u>PIA Approval Date</u>	<u>SA & A?</u>	<u>Authorization Date</u>
Redesign Revenue Accounting Control System (RRACS):	Yes	05/05/2016	Yes	08/12/2015

Identify the authority and for what purpose? Redesign Revenue Accounting Control System (RRACS): Data exchanged between RRACS and AMA is completed by AMA generating Form 813 and a technician manually entering data into RRACS. There is not an electronic exchange of data between either RRACS or AMA. AMA functions as a stand-alone system.

12b. Does this system disseminate SBU/PII to other Federal agencies? No

12c. Does this system disseminate SBU/PII to State and local agencies? No

12d. Does this system disseminate SBU/PII to IRS or Treasury contractors? No

12e. Does this system disseminate SBU/PII to other Sources? No

G. PRIVACY SENSITIVE TECHNOLOGY

13. Does this system use social media channels? No
14. Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.? No
15. Does the system use cloud computing? No
16. Does this system/application interact with the public? No

H. INDIVIDUAL NOTICE AND CONSENT

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

17a. If **yes**, how is notice provided? Was the individual notified about the authority to collect the information, whether such is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects, if any, if they decide not to provide any of the requested information?

Quick, prompt, jeopardy, and termination assessments are increases in tax, penalty, or interest that must be manually processed because the increase cannot be delayed by normal processing. Generally, area office and campus personnel prepare these manual assessments when the expiration of the period is imminent or when the collection process must be accelerated. The only variable that distinguishes one assessment from another is the reason for making the assessment. Different reasons for making either a quick, prompt, jeopardy, or termination assessment are defined below and notice routing instructions are provided. Notice, consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC.

18. Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information? No

18b. If no, why not? Manual assessments (also referred to as "prompt" or "quick" assessments) should be limited to those cases meeting one of the following criteria: Imminent Statute: There is a deficiency and the statute is due to expire within 60 days or will not be received in Centralized Case Processing (CCP) before the statute is within 60 days of expiration. Agreed Unpaid Deficiency over \$100,000: If there is a deficiency, over \$100,000 which is agreed and unpaid, that will not be received in CCP for final closure within 30 days of the agreement date. Note: Due to the critical nature of these criteria, manual assessments will be given a higher priority than partial assessments. Notice, consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC.

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

Manual assessments (also referred to as "prompt" or "quick" assessments) should be limited to those cases meeting one of the following criteria: Imminent Statute: There is a deficiency and the statute is due to expire within 60 days or will not be received in CCP before the statute is within 60 days of expiration. Agreed Unpaid Deficiency over \$100,000: If there is a deficiency, over \$100,000 which is agreed and unpaid, that will not be received in CCP for final closure within 30 days of the agreement date. Note: Due to the critical nature of these criteria, manual assessments will be given a higher priority than partial assessments. Notice, consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC.

I. INFORMATION PROTECTION

20. 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

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

IRS Employees? Yes

<u>IRS Employees?</u>	Yes/No	Access Level (Read Only/Read Write/ Administrator)
Users	Yes	Read and Write
Managers	Yes	Read and Write
Sys. Administrators	Yes	Administrator
Developers	Yes	Read-Only

Contractor Employees? No

21a. How is access to SBU/PII determined and by whom? Employees request access to AMA by submitting an Online 5081 which must be approved by their manager. Access to the data is determined by the manager based on a user's position and need-to-know.

21b. If computer matching occurs, can the business owner certify that it meets requirements of IRM 11.3.39 Disclosure of Official Information, Computer Matching & Privacy Protection Act? No

I.1 RECORDS RETENTION SCHEDULE

22. Are these records covered under the General Records Schedule (GRS), or have a National Archives and Records Administration (NARA) archivist approved a Record Control Schedule (RCS) for the retention and destruction of official agency records stored in this system? No

22b. If **no**, how long are you proposing to retain the records? Please note, if you answered no, you must contact the IRS Records and Information Management Program to initiate records retention scheduling before you dispose of any records in this system.

AMA is unscheduled. A request for records disposition authority for AMA and associated records is currently being drafted with the assistance of the IRS Records and Information Management (RIM) Program Office. When approved by the National Archives and Records Administration (NARA), disposition instructions for AMA inputs, system data, outputs, and system documentation will be published under IRM 1.15.35 Records Control Schedule for Tax Administration - Systems (Electronic), item number to be determined. A 396-day (from the assessment date) disposition is being proposed for AMA data. Each time a user accesses the program, it activates a procedure to verify the assessment date for a particular site. If the assessment date is greater than 396 days, the record is deleted. Audit records are archived and retained for a minimum period of 6 years, in accordance with IRM 10.8.1. This is handled by the GSS. AMA is governed by IRM 3.17.244 Accounting and Data Control: Manual Assessments.

I.2 SA&A OR ECM-R

23. Has the system been through SA&A (Security Assessment and Authorization) or ECM-R (Enterprise Continuous Monitoring Reauthorization)? Yes

23a. If **yes**, what date was it completed? 9/19/2017

23.1 Describe in detail the system's audit trail. The information about each auditable and actionable event requires a certain amount of storage. This section includes online, offline, and archival storage requirements because they all involve storage capacity IRM 10.8.3 includes high-level requirements that define the time periods mentioned above: On-system (2 days' worth of audit trails) Off-system but readily available (6 months' worth of audit trails) Archival (6 years for non-tax-related audit trails). AMA is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.

J. PRIVACY TESTING

24. Does the system require a System Test Plan? Yes

24b. If **yes**, is the test plan in process or completed: Completed

24.3 If **completed/ or in process**, 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?

The information system protects the [confidentiality and integrity (IRM 10.8.1.4.16.7 (1))] of transmitted information. NIST SP 800-53 Control Enhancements: The information system implements cryptographic mechanisms to prevent unauthorized disclosure of information and detect changes to information (IRM 10.8.1.4.16.7.1 (1) during transmission unless otherwise protected by IRS IT-approved alternative physical safeguards (e.g. protected distribution system (IRM 10.8.1.4.16.7.1 (1))

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? Yes, in DocIT and during the ASCA testing cycle IRM 2.127.2 NIST SP 800-53 Control: The information system protects the [confidentiality and integrity (IRM 10.8.1.4.16.7 (1))] of transmitted information. NIST SP 800-53 Control Enhancements: The information system implements cryptographic mechanisms to prevent unauthorized disclosure of information and detect changes to information (IRM 10.8.1.4.16.7.1 (1) during transmission unless otherwise protected by IRS IT-approved alternative physical safeguards (e.g. protected distribution system (IRM 10.8.1.4.16.7.1 (1))

24b.2. If **completed**, were all the Privacy Requirements successfully tested? Yes

24.2 If **completed**, are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved? No

K. SBU Data Use

25. Does this system use, or plan to use SBU Data in Testing? No

L. NUMBER AND CATEGORY OF PII RECORDS

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

26a. IRS Employees:	<u>Under 50,000</u>
26b. Contractors:	<u>Not Applicable</u>
26c. Members of the Public:	<u>Not Applicable</u>
26d. Other:	<u>No</u>

M. CIVIL LIBERTIES

27. Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment? No

28. Is the system information used to conduct data-mining as defined in the *Implementing the 9/11 Commission Recommendations Act of 2007, Public Law 110-53, Section 804*? No

29. Will this system have the capability to identify, locate, and monitor individuals or groups of people? No

N. ACCOUNTING OF DISCLOSURES

30. 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

End of Report
