Date of Approval: 08/14/2025 Questionnaire Number: 2523

Basic Information/Executive Summary

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

Account Management Services

Acronym:

AMS

Business Unit

Taxpayer Services

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 scope of the Account Management Services (AMS) project is to provide Internal Revenue Service (IRS) employees with applications enabling on-demand user access and management of taxpayer accounts. IRS account management process spans the lifecycle of a taxpayer account, from establishment of a new account, through periodic updates, posting of payments, reconciliation of deposits, account adjustments, and settlements. As the IRS modernizes its business processes and Information Technology (IT) infrastructure, the ability to provide immediate access to integrated account data, enable real-time transaction processing, and settle accounts daily is recognized as critical to achieving improved business results, including improved customer service.

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).

IRS employees use the AMS application to assist taxpayers with tax account services and tax compliance matters. The scope of the AMS project is to provide IRS employees with applications enabling on-demand user access and management of taxpayer accounts. IRS' account management process spans the lifecycle of a taxpayer account, from establishment of a new account, through periodic updates, posting of payments, reconciliation of deposits, account adjustments, and settlements. At the end of the retention periods, data is purged from the AMS system according to standard IRS procedures published in IRS Document 12990.

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

Address

Centralized Authorization File (CAF)

Email Address

Employer Identification Number

Employment Information

Federal Tax Information (FTI)

Financial Account Number

Individual Taxpayer Identification Number (ITIN)

Internet Protocol Address (IP Address)

Name

Other

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)

Please explain the other type(s) of PII that this project uses.

Birthdate

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? Yes
- 1.1 What is the name of the Business Unit (BU) or Agency initiative? Taxpayer Services
- 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)
- 4 Is this a new system?
- 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? 8246
- 4.12 What is the previous PCLIA title (system name)? Account Management Services, AMS
- 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.)

AMS will send via EFTU scanned Form 1040X documents and metadata to Palantir who will perform Category-A risking and return processing results back to AMS.

- 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?

No

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

Compliance Domain Governance Board

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.

AMS 210014

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

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

No

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.)

IRS employees have the following roles:

Users (Read and Write), Managers (Read and Write), System Administrators (Administrator), Developers (Read Only). Contractors have the following role: Developers (Ready Only, Moderate Investigation Level).

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.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY! Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).

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".

More than 100,000

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".

Under 5,000

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". Not Applicable

21 Identify any "other" records categories not attributable to the categories listed above; identify the category and the number of corresponding records, to the nearest 10,000; if no other categories exist, enter "Not Applicable".

Not Applicable

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

Business Entitlement Access Request System (BEARS) is used to document access requests, modifications and terminations for all types of users, including system administrators, system accounts, and test accounts. A new user needs to request access for a system or application via BEARS. BEARS will then notify the manager of the request, and the manager will then approve the request via BEARS. The completed BEARS entitlement is submitted to the account administration approval group, who assigns a user ID (User Identification) and an initial password. Before access is granted, the user is required to digitally sign the BEARS entitlement acknowledging his/her security responsibilities when using the system. The user signs security rules of behavior provided in BEARS. Employees will have access to accounts assigned to them and accounts necessary to perform their official duties. Pursuant to the rules described in UNAX (Unauthorized Access of Taxpayer Accounts), employees are not allowed to

access their own accounts, their spouses account and immediate family member's account. Third-party providers (i.e., contractors) for the AMS application are subjected to the same application system policies and procedures of the IRS as employees. Additionally, contractors must conform to the same security controls and documentation requirements that would apply to the organization's internal systems, which are enforced through the appropriate Contracting Officer's Representative (COR). IRS and contractor employees must successfully pass Personnel Screening and Investigation, (PS&I), appropriate to their need and be trained on Internal Revenue Service (IRS) security and privacy policies and procedures, including the consequences for violations. Logons and user profiles will be used to ensure the integrity of the AMS System and the AMS Program.

23 Is there a data dictionary on file for this system? Note: Selecting "Yes" indicates an upload to the Attachment Section is required.

Yes

24 Explain any privacy and civil liberties risks related to privacy controls.

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.

No

26 Describe this system's audit trail in detail. Provide supporting documents.

Employee SEID (Standard Employee Identifier); Employee name; Date of action; Activity; Taxpayer Tax Identification Number (TIN); Type of event, including logon and logoff, opening and closing of files, stored and ad hoc queries, and all actions by System Administrators (SAs); Role of user creating event; Success or failure of the event; Terminal Identification (ID); Internet Protocol (IP) Address; IDRS employee ID; Time of action; Master file tax code (MFT), tax period; Type of contact AMS keeps a history of specific actions taken by the employee with regards to a specific taxpayer. This history contains entries that are created automatically and entries that can be created at any time by the employee to document the steps taken with respect to the taxpayer's data. The agent on the servers collects the data sending it to the audit logging system, SPLUNK Enterprise.

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

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Automated Non-Master File (ANMF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Automated Underreporter (AUR)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Enterprise Consolidated Legacy Access System (ECLAS)

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Enterprise Consolidated Legacy Access System (ECLAS)

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Enterprise Logistics Information Technology System (ELITE)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Individual Master File Outputs (IMFOUTPUTS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Coverage Data Repository (CDR)

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Enterprise Service Bus (ESB)

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

National Account Profile (NAP)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Salesforce PHOENIX (previously TAMIS)

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

Database

Interface Type

IRS Systems, file, or database

Agency Name

Automated Collection System (ACS)

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Compliance Data Warehouse (CDW)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Automated Trust Fund Recovery Program (ATFR)

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Palantir/Selection and Analysis Platform (SNAP)

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Business Entitlement Access Request System (BEARS)

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

Database

Interface Type

IRS Systems, file, or database

Agency Name

Enterprise Data Platform (EDP)

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Information Sharing Reporting (ISR-S)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Return Review Program (RRP)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Reasonable Cause Assistant (RCA)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Innocent Spouse (IS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

SPLUNK Enterprise (Streaming Data Monitoring Tool (SDMT))

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Affordable Care Act (ACA) Verification Service (AVS)

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Integrated Data Retrieval System (IDRS)

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Enterprise Application Integration Broker (EAIB)

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Affordable Care Act (ACA) Compliance Validation (ACV)

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Corporate Authoritative Directory Service (CADS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secured channel via HTTPS

Systems of Records Notices (SORNs)

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 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 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

IRS 00.001 - Correspondence Files and Correspondence Control Files

Describe the IRS use and relevance of this SORN.

To track correspondence including responses from voluntary surveys.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Accounts Management Services (AMS)

What is the GRS/RCS Item Number?

29 item 425C

What type of Records is this for?

Electronic

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

(C) Outputs: Outputs of the Accounts Management Services (AMS) System include Graphic User Interfaces (Internet Explorer), Reports, updates to the Integrated Document Retrieval System (IDRS), updates to Taxpayer Advocate Management Information System (TAMIS), and scanned images sent to a separate repository. (GRS 5.2, Item 020)

What is the disposition schedule?

1. CIS Reports AUTHORIZED DISPOSITION Cut off at end of processing year. Delete/Destroy 5 years after cutoff or when no longer needed for administrative, investigative, legal, audit or other operational purposes. 2. Non-CIS Inventory Reports AUTHORIZED DISPOSITION Cut off at end of processing year. Delete/Destroy 3 years after cutoff.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Correspondence Imaging System (CIS)

What is the GRS/RCS Item Number?

19, Item 78A

What type of Records is this for?

Electronic

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

(A) Inputs: The Correspondence Imaging System (CIS) in all 10
Internal Revenue Service Campuses captures images of
correspondence from taxpayers intended for Accounts

Management (AM) employees. Correspondence includes letters, returned notices and standard forms that are scanned and

electronically routed to AM employees. CIS also receives data

inputs from internal systems. Electronic linked systems to CIS include, but are not limited to, the National Account Profile (NAP) via Legacy Access Provider (LAP), Security and Communications System (SACS), Standardized IDRS Access Tier 1 (SIA TIER1), Taxpayer Information File Data Store (TIF DS) via Legacy Access Provider (LAP), Security and Communications System (SACS), and Standardized IDRS Access Tier 1 (SIA TIER1). (GRS 5.2, Item 020 or GRS 4.5, Item 010 as applicable)

What is the disposition schedule?

Delete/Destroy original paper copies after scanning, quality review, and validation.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Correspondence Imaging System (CIS)

What is the GRS/RCS Item Number?

19, Item 78C

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item. (CIS) include: Account Management Services (AMS-1, AMS); Correspondence Letter System (CORRESPONDEX, CRX) via Legacy Access Provider (LAP); Security and Communications System (SACS), Standardized IDRS Access Tier 1 (SIA TIER1); General Updates (GEN UP) via Legacy Access Provider (LAP); Security and Communications System (SACS); Standardized IDRS Access Tier 1 (SIA TIER1); Taxpayer Delinquent Account (TDA) via Legacy Access Provider (LAP); Security and Communications System (SACS); Standardized IDRS Access Tier 1 (SIA TIER1). CIS interfaces with the systems via the Integrated Data Retrieval System (IDRS). IDRS communicates via a set of IDRS command codes that are executed as server-side calls, as well as, through the IDRS terminal emulation session. These commands gather information from TIF, Master File and CFOL Databases. CIS also interfaces with the SACS system to authenticate users and to leverage their security model. Additionally, CIS images IRS internally generated transcripts and notices that ultimately become case work for Adjustments CSRs. (GRS 5.2, Item 020)

What is the disposition schedule?

Delete/Destroy when no longer needed for operational purposes.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Reasonable Cause Assistant (RCA)

What is the GRS/RCS Item Number? 28, Item 149A

What type of Records is this for? Both (Paper and Electronic)

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

(A) Inputs: RCA receives electronic transfers of extracts from various IRS sources, including taxpayer penalty history and pertinent account information from the Corporate Files Online (CFOL) and Taxpayer Information File (TIF). Records also include information provided IRS by the taxpayer supporting a request for penalty removal. (GRS 5.2, Item 020 or GRS 4.5, Item 010 as applicable) 1. Data electronically received from IRS sources. 2. Taxpayer documentation. Includes taxpayer request for penalty removal and supporting documentation. Request can be made in writing or by phone.

What is the disposition schedule?

A. (1) AUTHORIZED DISPOSITION Delete after input verification into RCA master files. Recordkeeping copies of this data are appropriately scheduled under other IRS authorities for specific systems and/or sources providing input. A. (2) AUTHORIZED DISPOSITION If the taxpayer's request is received by paper, that paper is included in the hardcopy source document filed with the hardcopy adjustment DLN issued by the IMF or BMF. If the request is received by phone, the IRS employee notates the information provided by the taxpayer and includes it with the hardcopy source document filed with the hardcopy adjustment DLN issued by the IMF or BMF. The IMF is scheduled under RCS 29, Item 203 with a 30-year retention. The BMF is scheduled under RCS 29, Item 210 with a 75-year retention.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Reasonable Cause Assistant (RCA)

What is the GRS/RCS Item Number?

28, Item 149C

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item. (C) Outputs: Ad hoc reports provided upon request, such as total number of RCA accesses (per site), and the RCA conclusion of each access. Reports also include queries on the number of times each RCA category was selected for review. (GRS 5.2, Item 020)

What is the disposition schedule?

Delete/Destroy when superseded, obsolete, or no longer needed, whichever is later.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Innocent Spouse System (IS)

What is the GRS/RCS Item Number?

29 Item 426B

What type of Records is this for?

Electronic

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

(B) System Data: System data in the Innocent Spouse System (IS) includes information gathered from the Taxpayer(s) and from external systems regarding the Innocent Spouse Relief claim. (Job No. N1-58-09-77)

What is the disposition schedule?

Cut off when Innocent Spouse Relief case is closed.

Delete/Destroy 3 years after cutoff.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Innocent Spouse System (IS)

What is the GRS/RCS Item Number?

29 Item 426C

What type of Records is this for?

Electronic

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

(C) Outputs: Outputs from the Innocent Spouse System (IS) include letters (correspondence), various historical records, and reports; letters and records are generated daily as part of each claim when a conclusion/determination is made, and the reports are ad hoc. (GRS 5.2, Item 020)

What is the disposition schedule?

Cut off when Innocent Spouse Relief case is closed.

Delete/Destroy 3 years after cutoff.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Accounts Management Services (AMS)

What is the GRS/RCS Item Number?

29 item 425A

Please provide a brief description of the chosen GRS or RCS item. (A) Inputs: Inputs to the Accounts Management Services (AMS) System are extracted from the following systems: Automated Underreporter (AUR) CP2000 Form, process codes, and correspondence history; Integrated Data Retrieval System Taxpayer Identification Number (TIN), taxpayer name, address, phone number; Individual Master File (IMF) and Business Master File (BMF) Transcript data; Non Master File (NMF) TIN, taxpayer name, address, module data (transaction record, tax period); Taxpayer Advocate Management Information System (TAMIS) taxpayer name, received date for cases, issue codes (reason for filing the case), tax period, dollar amount owed, refund amount, balance due amount, history for taxpayer advocate services users only; Electronic Account Resolution (EAR) TIN, Power of Attorney (POA) name, address, phone number, user ID, Centralized Authorization File (CAF), business address, business name, city, state, zip, email address, IRS reporting agent name; Corporate Files On-Line (CFOL) TIN, name address, phone number; Taxpayer Correspondence (scanned PDF images); Exempt Organizations (scanned case file documentation); Employee Plans (scanned case file documentation). (GRS 5.2, Item 020 or GRS 4.5, Item 010 as applicable)

What is the disposition schedule?

Delete/Destroy after successful entry and verification into the system.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Accounts Management Services (AMS)

What is the GRS/RCS Item Number?

29, item 425B

What type of Records is this for?

Electronic

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

(B) System Data: The Accounts Management Services (AMS)

System contains records of tax account information for individual and business tax returns resulting from taxpayer contacts by phone, correspondence or in person, or created from internally generated

account records. (Job No. N1-58-09-59)

What is the disposition schedule?

Delete/Destroy 2 years after last account access to taxpayer record.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Correspondence Imaging System (CIS)

What is the GRS/RCS Item Number?

19, Item 78B

What type of Records is this for?

Electronic

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

(B) System Data: System data in the Correspondence Imaging System (CIS) is identified by a uniquely assigned "image number" and the date scanned to facilitate the research and retrieval of the paper document later. Individual CIS Electronic Records can be primarily queried by CIS case identifier, Taxpayer Identification Number (TIN), Document Locator Number (DLN), and for specific roles, some can query by Customer Service Representative (CSR) Number. One of these identifiers is required and results can be further refined by selecting the state of the case, Master File Tax (MFT) Number, Tax Period, Name Control, IRS received date. (Job No. N1-58-09-89)

What is the disposition schedule?

1. Non-Collection Statute Expiration (CSED) related cases. AUTHORIZED DISPOSITION Cut off when taxpayer case is closed. Delete/Destroy 7 years after cutoff. 2. Statute Expiration (CSED) related cases. AUTHORIZED DISPOSITION Cut off when taxpayer case is closed. Delete/Destroy 10 years after cutoff.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Reasonable Cause Assistant (RCA)

What is the GRS/RCS Item Number?

28, Item 149B

What type of Records is this for?

Electronic

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

(B) Master Files: Extracts of taxpayer account information and penalty history pulled from various IRS sources. Also includes documentation of RCA session, including penalty relief determination. (Job No. N1-58-09-94)

What is the disposition schedule?

Write to Accounts Management Services (AMS) History File immediately after RCA session is closed. Delete after 3 years of inactivity on the account.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Innocent Spouse System (IS)

What is the GRS/RCS Item Number?

29 Item 426A

What type of Records is this for?

Electronic

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

(A) Inputs: Inputs to the Innocent Spouse System (IS) include manual entries from the IR Form 8857 Request for Innocent Spouse Relief, and automated transfers of information from the Individual Master File On-Line (IMFOL), Information Returns Transcript File On-Line (IRPTR), Innocent Spouse Tracking System (ISTS), and Taxpayer Information File Data Store (TIF DS). (GRS 5.2, Item 020 or GRS 4.5, Item 010 as applicable)

What is the disposition schedule?

(A) Delete/Destroy cache files after successful entry and verification into the system.

Data Locations

What type of site is this?

System

What is the name of the System?

Innocent Spouse (IS)

What is the sensitivity of the System?

Federal Tax Information (FTI)

What is the URL of the item, if applicable?

https://ams-isw-prod-c-ams-prod.apps.ecpprd.tcc.irs.gov/isw/

Please provide a brief description of the System.

Innocent Spouse - Many married taxpayers choose to file a joint tax return because of certain benefits this filing status allows. Both taxpayers are jointly and individually responsible for the tax and any interest or penalty due on the joint return even if they later divorce. This is true even if a divorce decree states that a former spouse will be responsible for any amounts due on previously filed joint returns. One spouse may be held responsible for all the tax due even if all the income was earned by the other spouse. In some cases, a spouse will be relieved of the tax, interest, and penalties on a joint tax return.

The Innocent Spouse allows a user to perform the following:

- A. Disallow, partially disallow, or grant relief based on answers to a series of questions.
- B. Provide consistency in determinations.
- C. Provide standardized work papers critical for cases that move to Appeals or Tax court.
- D. Update Innocent Spouse inventory and request document from Files

What are the incoming connections to this System?

ACV, AVS, ACS, ANMF, ATFR, AUR, BEARS, CADS, CDR, EAIB, ECLAS, EDP, ESB, IMFOUTPUTS, IS, IDRS, NAP, PALANTIR/SNAP, RCA, SALEFORCE PHOENIX (Previously TAMIS)

What are the outgoing connections from this System?

ACV, AVS, ACS, ATFR, AUR, BEARS, CDW, CDR, ELITE, EAIB, ECLAS, EDP, ELITE, ESB, IDRS, ISR-S, PALANTIR/SNAP, RRP, SPLUNK, SALEFORCE PHOENIX (Previously TAMIS)

What type of site is this?

System

What is the name of the System?

AMS Core

What is the sensitivity of the System?

Federal Tax Information (FTI)

What is the URL of the item, if applicable?

https://ams-core.enterprise.irs.gov/ams/Start.jsp

Please provide a brief description of the System.

AMS Core - This is the last element of the AMS application and represents the database aspect of the application. This is where the data resides, and the other elements query the AMS Core for data to be reviewed when working with a taxpayer or on a case about a taxpayer.

What are the incoming connections to this System?

ACV, AVS, ACS, ANMF, ATFR, AUR, BEARS, CADS, CDR, EAIB, ECLAS, EDP, ESB, IMFOUTPUTS, IS, IDRS, NAP, PALANTIR/SNAP, RCA, SALEFORCE PHOENIX (Previously TAMIS)

What are the outgoing connections from this System?

ACV, AVS, ACS, ATFR, AUR, BEARS, CDW, CDR, ELITE, EAIB, ECLAS, EDP, ELITE, ESB, IDRS, ISR-S, PALANTIR/SNAP, RRP, SPLUNK, SALEFORCE PHOENIX (Previously TAMIS)

What type of site is this?

System

What is the name of the System?

Correspondence Imaging Inventory (CII)

What is the sensitivity of the System?

Federal Tax Information (FTI)

What is the URL of the item, if applicable?

https://ams-ciiui-prod-c-ams-prod.apps.ecpprd.tcc.irs.gov/

Please provide a brief description of the System.

Correspondence Imaging Inventory (CII) - The Correspondence Imaging System (CIS) captures images of correspondence from taxpayers intended for Accounts Management (AM) employees. Correspondence includes letters, returned notices and standard forms which are scanned and electronically routed to AM employees. After work is completed on a case, including any quality review processes, the images are stored following retention guidelines, and are accessible by other employees with CII access. CII was previously referred to as Correspondence Imaging System (CIS).

What are the incoming connections to this System?

ACV, AVS, ACS, ANMF, ATFR, AUR, BEARS, CADS, CDR, EAIB, ECLAS, EDP, ESB, IMFOUTPUTS, IS, IDRS, NAP, PALANTIR/SNAP, RCA, SALEFORCE PHOENIX (Previously TAMIS)

What are the outgoing connections from this System?

ACV, AVS, ACS, ATFR, AUR, BEARS, CDW, CDR, ELITE, EAIB, ECLAS, EDP, ELITE, ESB, IDRS, ISR-S, PALANTIR/SNAP, RRP, SPLUNK, SALEFORCE PHOENIX (Previously TAMIS)

What type of site is this?

System

What is the name of the System?

Reasonable Cause Assistant (RCA)

What is the sensitivity of the System?

Federal Tax Information (FTI)

What is the URL of the item, if applicable?

https://ams-rca-prod-c-ams-prod.apps.ecpprd.tcc.irs.gov/

Please provide a brief description of the System.

Reasonable Cause Assistant (RCA) - will be used when considering penalty relief due to reasonable cause. RCA is to be used after normal case research has been performed, (e.g. applying missing deposits/payments, adjusting tax, or researching for missing extensions of time to file, etc.). When an employee has determined that a taxpayer has requested penalty relief based on Reasonable Cause, whether the request was made by telephone or in writing, RCA will be accessed to determine if penalty relief will be granted.

What are the incoming connections to this System?

ACV, AVS, ACS, ANMF, ATFR, AUR, BEARS, CADS, CDR, EAIB, ECLAS, EDP, ESB, IMFOUTPUTS, IS, IDRS, NAP,

PALANTIR/SNAP, RCA, SALEFORCE PHOENIX (Previously TAMIS)

What are the outgoing connections from this System?

ACV, AVS, ACS, ATFR, AUR, BEARS, CDW, CDR, ELITE, EAIB, ECLAS, EDP, ELITE, ESB, IDRS, ISR-S, PALANTIR/SNAP, RRP, SPLUNK, SALEFORCE PHOENIX (Previously TAMIS)