Date of Approval: 03/28/2025 Questionnaire Number: 2214

Basic Information/Executive Summary

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

Automated Trust Fund Recovery Program

Acronym:

ATFR

Business Unit

Small Business and Self Employed

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 Automated Trust Fund Recovery (ATFR) program was created to standardize several versions of the application. ATFR computes trust fund amounts to aid Collection in making assessments on taxpayers who are officers in companies owing Trust Fund taxes. If a business has failed to collect or pay these taxes [e.g., Federal Insurance Contribution Act (FICA) and withholding] or has failed to pay collected excise taxes, the unpaid liability is assessed by ATFR against the responsible person(s). The application design divides the application into two programs: the Area Office (AO) and the Compliance Center (CC). ATFR-AO proposes assessments. The CC component performs the actual assessment of unpaid trust fund amounts and cross-referencing of payments. The ATFR database holds taxpayer information and account information taken from Integrated Data Retrieval System (IDRS).

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).

Security background investigations

Interfaces with external entities that require 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

Statistical and other research purposes

Delivery of governmental benefits, privileges, and services

Law enforcement and intelligence purposes

Another compelling reason for collecting the SSN

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

Address

Criminal Investigation Information

Document Locator Number (DLN)

Email Address

Employer Identification Number

Federal Tax Information (FTI)

Internet Protocol Address (IP Address)

Name

Social Security Number (including masked or last four digits)

Standard Employee Identifier (SEID)

Tax ID Number

Telephone Numbers

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

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

SSN for tax returns and return information - IRC section 6109

Product Information (Questions)

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

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?

3

4 Is this a new system?

No

4.1 Is there a previous Privacy and Civil Liberties Impact Assessment (PCLIA) for this project?

Yes

4.11 What is the previous PCLIA number?

1246

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

Automated Trust Fund Recovery, ATFR

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.)

PIAMS system deleted the correct data from the last PCLIA.

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.

Not Applicable

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.

SB/SE

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.

210092

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?

No

10.1 You have indicated that you do not have an "accounting of disclosures" process is in place; please indicate a projected completion date or explain the steps taken to develop your accounting of disclosures process. Note: The Office of Disclosure should be contacted to develop this system's accounting of disclosures process.

Not Applicable

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

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.)

Users Yes Read and Write

Managers Yes Read and Write

Sys. Administrators Yes Read and Write

Developers No

Contractors No

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.

We are collecting your personal information to facilitate access to internal IRS systems or applications and allow IRS to track use of its information technology resources as authorized by 5 U.S.C. 301. The information may consist of: Name Email Address Username UserID Password PIV Credentials SEID Number Device ID We may disclose this information in accordance with the applicable Routine Uses published in the Treasury/IRS 34.047 IRS Audit Trail and Security System and Treasury .015 General Information Technology Access Account Records System of Records Notices. Providing your personal information is voluntary and necessary to access IRS internal systems and applications. By giving us your information, you consent to its use for this purpose. If you choose not to provide your information your access may be denied.

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".

Under 50,000

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".

Not Applicable

20 How many records in the system are attributable to members of the public? Enter "Under 100,000", "100,000 to 1,000,000", "More than 1,000,000" or "Not applicable". More than 10,000

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?

Access to ATFR is controlled using the Business Entitlement Access Request System (BEARS) approval process. The user roles within the ATFR-AO and ATFR-CC components are created based on a managed hierarchy. This allows for each user role to be monitored by a more supervisory role. The use of "superuser" privileges is limited to System Administrators and Database Administrators and all actions are audited. A "superuser" account has "root" access to the operating system, affording access to all system administration and security functions. Application developers (contractors) do not have access to the production system or production data.

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

No

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

Not Applicable

25 Please upload all privacy risk finding documents identified for the system (Audit trail, RAFT, POA&M, Breach Plan, etc.); click "yes" to confirm upload(s) are complete.

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

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.

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

Individual Master File On-Line (IMFOL)

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

Enterprise Consolidated Legacy Access System (ECLAS)

Interface Type

IRS Systems, file, or database

Agency Name

Integrated Data Retrieval System (IDRS)

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

Enterprise Consolidated Legacy Access System (ECLAS)

Interface Type

IRS Systems, file, or database

Agency Name

Integrated Collection System Mainframe (ICS)

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Taxpayer Information File Data Store (TIF DS)

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

Enterprise Consolidated Legacy Access System (ECLAS)

Interface Type

IRS Systems, file, or database

Agency Name

Business Master File (BMF)

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

Enterprise Consolidated Legacy Access System (ECLAS)

Interface Type

IRS Systems, file, or database

Agency Name

National Account Profile (NAP)

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

Enterprise Consolidated Legacy Access System (ECLAS)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 26.013 - Trust Fund Recovery Cases/One Hundred Percent Penalty Cases

Describe the IRS use and relevance of this SORN.

To administer and enforce Trust Fund Recovery Penalty cases under 26 U.S.C. 6672.

SORN Number & Name

IRS 26.019 - Taxpayer Delinquent Account Files

Describe the IRS use and relevance of this SORN.

To provide inventory control of delinquent accounts.

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 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 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.

Records Retention

What is the Record Schedule System?
Record Control Schedule (RCS)

What is the retention series title?

IRS Electronic Tax Administration

What is the GRS/RCS Item Number?

RCS 32, 34

What type of Records is this for?

Electronic

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

Trust Fund Recovery Program (TFRP). TFRP is an enforcement tool used to collect unpaid trust fund taxes when a business fails to pay. The database contains taxpayer account data, Trust Fund assessments, balance and payment information.

What is the disposition schedule?

Delete when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.

Data Locations

What type of site is this?

System

What is the name of the System?

Automated Trust Fund Recovery, ATFR

What is the sensitivity of the System?

Sensitive But Unclassified (SBU)

What is the URL of the item, if applicable?

Not Applicable

Please provide a brief description of the System.

The ATFR database holds taxpayer information and account information taken from Integrated Data Retrieval System (IDRS).

What are the incoming connections to this System?

Integrated Collection System Mainframe (ICS), Integrated Data Retrieval System (IDRS)