Date of Approval: 10/18/2024 Questionnaire Number: 1428

# **Basic Information/Executive Summary**

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

**Automated Liens Systems Entity** 

Acronym:

**ALSENTITY** 

**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.

ALSENTITY is an Internal Revenue Service (IRS) Application consisting of two parts: the ALS part of the application and the ENTITY Case Management part of the application. ALS uses information derived from: Delinquent Inventory/Accounting Listing (DIAL) data extracts from the Masters File, batched lien requests from Integrated Collections System, (ICS) and Automated Collections System (ACS) to Generate and process Notices of Federal Tax Liens. ENTITY is a critical information management application that compiles data on open and closed cases worked by various segments of IRS Collection. ALS receives Weekly Individual Master File (IMF) and Business Master File (BMF) extracts of unsatisfied tax balances. The use of TIN allows the IRS to establish taxpayer assets for the purpose of potential tax obligation fulfillment, by making case updates and filing official lien notices with State and Local

Jurisdictions and taxpayers, which are known as Notices of Federal Tax Lien (NFTLs). Tax lien information on property owned by taxpayers with overdue tax balances is retained in the ALS database. This information includes the taxpayer's name, address, taxpayer identification number (TIN) either the employer identification number (EIN) or redacted social security number (SSN), and balance due from federal tax liabilities. ALS also receives Weekly Individual Master File (IMF) and Business Master File (BMF) extracts of satisfied modules, (e.g., full paid, expired statutes, or situations where the lien is no longer valid) are processed to generate releases of Federal Tax Liens.

ENTITY is a critical information management application that compiles data on open and closed cases worked by various segments of IRS Collection. ICS and the DIAL Information includes open, closed and queued case information, employee assignment history, activities taken, and time spent working on each case. ENTITY also reflects statutes and overage indicators used to monitor timely processing. The reports and search tools within the application provide a means for management and users to meet work objectives that support taxpayers and the IRS' mission. Management uses this function to prioritize, select, and assign collection cases to Revenue Officers. It is also used to create sophisticated reports for planning and adjusting work priorities, which results in organizational goals and benchmarks being met. Individual users can also design and run queries/reports to help meet their work objectives. Once a month Management Information System (MIS) information is compiled and the time and inventory data is used for group, territory, area and national level reports.; The data is also supplied to Collection Time Reporting System (CTRS).

# **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).

ALSENTITY uses PII/SBU information derived from the Delinquent Inventory/Accounting Listing (DIAL) extracted from the Master File. This is used to batch lien requests that are received from Integrated Collections System (ICS) and Automated Collections System (ACS) to generate and process Notices of Federal Tax Liens (NFTL), and Collection Due Process (CDP) notices to the taxpayers via Notice Deliver System (NDS). Field Collection, Collection Policy, and HQ use data from ALSENTINTY to perform essential management actions such as: case assignment, resource allocation, business plan monitoring, research, and analysis. Taxpayer information is recognized and retrieved by a taxpayer name and taxpayer identification Number (TIN) (e.g., social security number

(SSN), employer identification number (EIN), or individual taxpayer identification number (ITIN). Employee/Service SBU Information used is the following: NFTL: "Tsign" number, badge Number (required under Restructuring and Reform Act 98 Sec. 3705), name (or authorized pseudonym), work phone number, job title. ENTITY has collection inventory assignment and status: open, closed, and queue collection field inventory information. ENTITY reflects employee name, Revenue Officer identification number, standard employee ID, badge number, access level, RO time and activity data and job title 7 position, if available. The use of SSN allows the data and interfacing systems the ability to selectively examine taxpayers' returns for compliance with the intent of increasing taxpayer voluntary compliance. ALSENTITY adheres to record control schedule-item 32. AUTHORIZED DISPOSITION Delete when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.

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

Address

Agency Sensitive Information

Centralized Authorization File (CAF)

Employer Identification Number

Federal Tax Information (FTI)

Individual Taxpayer Identification Number (ITIN)

Internet Protocol Address (IP Address)

Name

Official Use Only (OUO) or Limited Office Use (LOU)

Other

Social Security Number (including masked or last four digits)

Standard Employee Identifier (SEID)

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

Badge Number, Employee Name (or authorized pseudonym), Work Phone Number, Job Title, TSign, Revenue Officer identification number

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

PII about individuals for Bank Secrecy Act compliance - 31 USC 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)**

1.1 Is this PCLIA a result of the Inflation Reduction Act (IRA)?

No

1.3 What type of project is this (system, project, application, database, pilot/proof of concept, power platform/visualization tool)?

System

1.35 Is there a data dictionary for this system?

1.36 Explain in detail how PII and SBU data flow into, through and out of this system. ALSENTITY uses information derived from the Delinquent Inventory/Accounting Listing (DIAL) extracted from the Master File. This is used to batch lien requests that are received from Integrated Collections System (ICS) and Automated Collections System (ACS) to generate and process Notices of Federal Tax Liens (NFTL), and Collection Due Process (CDP) notices to the taxpayers via Notice Deliver System (NDS). Also, Weekly Individual Master File (IMF) and Business Master File (BMF) extracts are used from the Master File of satisfied modules, (e.g., full paid, expired statutes, or situations where the lien are no longer valid), that are then processed against the ALSENTITY database to generate Certificates of Release of Federal Tax Liens. Field Collection, Collection Policy, and HQ use data from DIAL, ICS, and Integrated Data Retrieval System (IDRS) to perform essential management actions such as: case assignment, resource allocation, business plan monitoring, research, and analysis. This will enable Field Collection to align work with business priorities and meet their goals, management can use ALSENTITY to monitor inventory prioritization and case assignment practices. On a monthly basis Management Information System (MIS) reports are generated, and data is supplied to Collection Time Reporting System (CTRS). We also send files via EFTU to Standardize IDRS Access (SIA) to have the data that was completed to be placed back on the IDRS and ICS systems. Every year there is a purge that is configured to removed certain Lien that have been satisfied, either by full paid or no longer legally enforceable as per the IRM or due to the Collection Statute Extension Date (CSED) expiration date.

1.4 Is this a new system?

No

- 1.5 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this system? Yes
- 1.6 What is the PCLIA number? 6305
- 1.7 What are the changes and why?

  No changes, updating expiring PCLIA

1.8 If the system is on the As-Built-Architecture, what is the ABA ID of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID for each application covered separated by a comma.

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- 1.9 What OneSDLC State is the system in (Allocation, Readiness, Execution)? Execution
- 2.1 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? Contact Disclosure to determine if an accounting is required. Enter "Yes" or "No". If Exempt, type "Exempt".

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

The application goes through the Small Business/Self-Employed (SBSE)Technology Governance Board (TGB).

3.1 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?

No

3.3 Does this system use cloud computing?

No

- 3.6 Does this system interact with the public through a web interface?
- 3.7 Describe the business process allowing an individual to access or correct their information.

At the time the federal tax lien is filed, Collection Due Process notices are sent providing the taxpayer with their appeal rights. Also, when a balance due notice is first sent to a taxpayer, the taxpayer is sent Notice 3172, Privacy Act Notice, Publication 594 The Collection Due Process, and Publication 1660 Collection Appeal Rights.

4.1 Who owns and operates the system (IRS Owned and Operated, IRS Owned and Contractor Operated, Contractor Owned and Operated)?

IRS Owned and Operated

4.2 If a contractor owns or operates the system, does the contractor use subcontractors?

4.5 Identify the roles and their access level to the PII data. For contractors, indicate whether their background investigation is complete or not.

IRS Employees: Users-Read and Write

Managers -Read and Write

System Administrators- Administrator

Developers- Administrator

Contractor Developer- Administrator (Background Investigation complete)

4.51 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

4.52 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

4.53 How many records in the system are attributable to members of the public? Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not applicable".

Not Applicable

4.54 If records are attributable to a category not mentioned above in 4.51 through 4.53, please identify the category and the number of corresponding records to the nearest 10,000. If none, enter "Not Applicable".

Not Applicable

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

Access to the ALSENTITY is requested via BEARS. Access is granted on a need-to-know basis. The BEARS enrollment process requires that an authorized manager approve access requests on a case-by-case basis. Access approval is based on the Users role(s) and responsibilities. Users are given the minimum set of privileges required to perform their regular and recurring work assignments; they are restricted from changing the boundaries of their access without management approval. The employee's access will be terminated once they no longer require access to the Database. Deletion from the active access role is also performed through BEARS. Information System User Registration/Change Requests will be used to request access to the application. Contractors are active as developers and hold approval for staff-like access.

5.1 Please describe any privacy risks, civil liberties and/or security risks identified for the system that need to be resolved and what is the mitigation plan?

No

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

5.3 Please upload the Approved Email and one of the following SBU Data Use Forms, Questionnaire (F14664) or Request(F14665) or the approved Recertification (F14659). Select Yes to indicate that you will upload the Approval email and one of the SBU Data Use forms.

Yes

## **Interfaces**

#### **Interface Type**

IRS Systems, file, or database

Agency Name

The Automated Background Investigations System (ABIS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

#### **Interface Type**

IRS Systems, file, or database

Agency Name

**Integrated Financial Systems-IFS** 

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

#### **Interface Type**

IRS Systems, file, or database

Agency Name

**Automated Insolvency System-AIS** 

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

IRS Systems, file, or database

Agency Name

PRINT Print Automation (PRINT)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

IRS Systems, file, or database

Agency Name

Standardized IDRS Access (SIA)

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

#### **Interface Type**

IRS Systems, file, or database

Agency Name

Integrated Data Retrieval System-IDRS

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

#### **Interface Type**

IRS Systems, file, or database

Agency Name

Taxpayer Delinquency Investigation (TDI)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

IRS Systems, file, or database

Agency Name

Taxpayer Delinquent Account (TDA)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

IRS Systems, file, or database

Agency Name

Delinquency Investigation Account Listing (DIAL)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

#### **Interface Type**

IRS Systems, file, or database

Agency Name

End of Day Processing (EOD)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

#### **Interface Type**

IRS Systems, file, or database

Agency Name

Integrated Collection System Mainframe-ICSMAINFRAME

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

#### **Interface Type**

IRS Systems, file, or database

Agency Name

**Automated Collections System-ACS** 

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

IRS Systems, file, or database

Agency Name

Notice Delivery System (NDS)

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

## **Interface Type**

IRS Systems, file, or database

Agency Name

NPP Notice Prints Processing (NPP)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

#### **Interface Type**

IRS Systems, file, or database

Agency Name

Business Master File-BMF

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

### **Interface Type**

IRS Systems, file, or database

Agency Name

The Treasury Inspector General for Tax Administration's (TIGTA)-Office of Investigations (OI) CRIMES

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

#### **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

Security Audit and Analysis System (SEC-1)

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

### **Interface Type**

IRS Systems, file, or database

Agency Name

Collection Time Reporting System (CTRS)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

#### **Interface Type**

IRS Systems, file, or database

Agency Name

Individual Master File

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

#### **Interface Type**

IRS Systems, file, or database

Agency Name

Automated Non-Master File-ANMF

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

### **Interface Type**

IRS Systems, file, or database

Agency Name

ALS DS Automated Lien System Data Store (ALS DS)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

# **Systems of Records Notices (SORNs)**

#### **SORN Number & Name**

IRS 26.009 - Lien Files

Describe the IRS use and relevance of this SORN.

The purpose of a Notice of Federal Tax Lien is to put the public on notice that a lien has been placed on a taxpayer's assets/property. The IRS establishes its interest in taxpayer assets for the purpose of potential tax obligation fulfillment by filing official lien notices, which are known as Notices of Federal Tax Lien (NFTLs), that are recorded in State and Local jurisdictions. Lien records as well as Collection Due Process (CDP) notices are retained in the ALS

database. This information includes the taxpayer's name, address, taxpayer identification number (TIN) either the employer identification number (EIN) or social security number (SSN), and balance due from federal tax liabilities. Weekly Individual Master File (IMF) and Business Master File (BMF) extracts of satisfied modules, (e.g., full paid, expired statutes, or situations where the lien is no longer valid) are received and matched against the ALS database for the purpose of generating Releases of Federal Tax Liens.

#### **SORN Number & Name**

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

ALS receives weekly Individual Master File (IMF) extracts of satisfied modules, (e.g., full paid, expired statutes, or situations where the lien is no longer valid) and are processed against the ALS database to generate Releases of Federal Tax Liens, as required by law. ENTITY is a case management program used by SB/SE collection managers and analysts to extract information about case activity, time utilization, and casework quality. IMF data is included in the Delinquent Investigation Account Listing (DIAL).

#### **SORN Number & Name**

IRS 24.046 - Customer Account Data Engine Business Master File Describe the IRS use and relevance of this SORN.

ALS receives weekly Business Master File (BMF) extracts of satisfied modules, (e.g., full paid, expired statutes, or situations where the lien is no longer valid) and are processed against the ALS database to generate Releases of Federal Tax Liens, as required by law. ENTITY is a case management program used by SB/SE collection managers and analysts to extract information about case activity, time utilization, and casework quality. BMF data is included in the Delinquent Investigation Account Listing (DIAL).

#### **SORN Number & Name**

IRS 26.019 - Taxpayer Delinquent Account Files Describe the IRS use and relevance of this SORN.

ENTITY stratifies Queue cases by case priority factors and presents them for assignment using specifically defined criteria. After selection by a group manager, the records are systemically sent to IDRS to update the IDRS assignment information. After selection and IDRS assignment, Taxpayer Delinquent Account (TDA) records are delivered to ICS.

#### **SORN Number & Name**

IRS 36.003 - General Personnel and Payroll Records

Describe the IRS use and relevance of this SORN.

ALS and ENTITY utilize limited employee information to create user profiles for the purpose of determining specific roles within the program. ENTITY works in partnership with Integrated Collection System (ICS) and Collection Time Reporting System (CTRS) to capture and process ICS field collection time and activities.

#### **SORN Number & Name**

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

ALS and ENTITY have implemented audit programming that captures specific searches, inputs, and record information that is made available for review to TIGTA and other monitoring authorities to ensure integrity of work processes and appropriate access for specific user roles.

## **Records Retention**

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Automated Lien System (ALS)

What is the GRS/RCS Item Number?

**ITEM 32** 

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item. Automated Lien System (ALS) ALS provides a Service wide database of all notices of Federal tax liens.

What is the disposition schedule?

AUTHORIZED DISPOSITION Delete 1 year after lien is paid in full. (A) Inputs: These records include electronic transfer of data from the Master Files. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) AUTHORIZED DISPOSITION Delete when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include notices of Federal tax lien sent to local filing jurisdictions electronically or via hard copy, notices of levy used in the collection process, plus system backups, management information reports, program related reports, ad hoc queries, audit

trail, or equivalent documentation in electronic or hard copy format. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) AUTHORIZED DISPOSITION 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?

Environment

What is the name of the Environment?

**ALSENTITY Test Environment** 

What is the sensitivity of the Environment?

Federal Tax Information (FTI)

Please provide a brief description of the Environment.

The ALSENTITY test Environment is used for testing of both the ALS and ENTITY application and Database Changes

What are the incoming connections to this Environment?

Please see the Interfaces section of this PCLIA.

What are the outgoing connections from this Environment?

Please see the Interfaces section of this PCLIA.

What type of site is this?

Environment

What is the name of the Environment?

**ALSENTITY Development Environment** 

What is the sensitivity of the Environment?

Federal Tax Information (FTI)

Please provide a brief description of the Environment.

The development environment is used for developing changes for both the ALS and ENTITY applications and Database.

What are the incoming connections to this Environment?

Please see the Interfaces section of this PCLIA.

What are the outgoing connections from this Environment?

Please see the Interfaces section of this PCLIA.

What type of site is this?

Environment

What is the name of the Environment?

**ALSENTITY Production** 

What is the sensitivity of the Environment?

Federal Tax Information (FTI)

Please provide a brief description of the Environment.

The ALSENTITY Production Environment

What are the incoming connections to this Environment?

Please see the Interfaces section of this PCLIA.

What are the outgoing connections from this Environment?

Please see the Interfaces section of this PCLIA.