Date of Approval: 12/27/2024
Questionnaire Number: 1781

Basic Information/Executive Summary

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

Enterprise Case Management - Exam

Acronym:

ECM Exam

Business Unit

Enterprise Case Management Office

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

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Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.

This PCLIA will cover Exam line of business, which is an application within the Enterprise Case Management (ECM) platform. ECM is not internet-facing and is not directly internet-accessible. ECM envisions establishing a single Exam solution to provide Exam users across the IRS the ability to manage their case lifecycle. ECM Exam's release 1 objective is to deliver the functionality and features to enable all examiners to work all 1040 cases on the modern platform. ECM will deliver Exam workflows incrementally, with the current focus on expanding functionality to include Employment Taxes and Innocent Spouse workflows. ECM Exam Employment Tax (ET-94x) functionality allows tax examiner to analyze, examine, and audit business returns. ET-940 is used to report annual Federal Unemployment Tax Act (FUTA) taxes and ET-941 is used to report income taxes, Social Security Tax, or Medicare tax withheld from employee’s paychecks. In addition, it is used to pay the employer’s portion of Social Security or Medicare Tax. Innocent spouse relief can relieve taxpayers from paying additional taxes if taxpayer’s spouse understated taxes due on taxpayer’s joint tax return and the taxpayer didn't know about the errors. Innocent spouse relief is only for taxes due on the taxpayer’s spouse's income from employment or self-employment. Taxpayers cannot claim relief for taxes due on:

- Taxpayer’s own income
- Household employment taxes
- Individual Shared Responsibility payments
- Business taxes
- Trust fund recovery penalties for employment taxes

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).

The Exam application lifecycle begins with intake and case creation, followed by assigning and managing work, then working cases (processing stages), and ending with case closure. During intake, PII/FTI is collected, validated, augmented from IRS sources to create cases. In the processing stages, PII/FTI is used to manage inventory, assign and reassign cases, record activities, generate requests for information and letters, schedule appointments, and create installment agreements. In the closure stage, PII/FTI is used to generate closing reports and close cases. Throughout the lifecycle, PII/FTI is securely accessed, updated, and retained.

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
Bar Codes
Biometric Information
Centralized Authorization File (CAF)
Citizenship or Migration Status
Criminal Investigation Information
Criminal Record
Document Locator Number (DLN)
Email Address
Employer Identification Number

Employment Information
Family Members
Federal Tax Information (FTI)
Financial Account Number
Geographical Indicators
Individual Taxpayer Identification Number (ITIN)
Language
Name
Non-Tax Proprietary data
Official Use Only (OUO) or Limited Office Use (LOU)
Online Identifiers
Other
Preparer Taxpayer Identification Number (PTIN)
Professional License Number
Protected Information
Social Security Number (including masked or last four digits)
Standard Employee Identifier (SEID)
Tax ID Number
Telephone Numbers

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

Date of Birth

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)

1.1 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?

Yes

1.36 Explain in detail how PII and SBU data flow into, through and out of this system.

PII and SBU data flow into the system during the intake stage, where data is collected, validated, augmented from IRS sources to create cases. Data flows through the system during the processing or case management stages, including inventory management, cases assignment, activity tracking, and the generation of requests, letters, and installment agreements. Data flows out of the system during the closure stage, where closing, time reporting, and third-party contact data are sent to downstream systems (Examination Operational Automation Database (EOAD), Examination Returns Control System (ERCS), and the third-party database). Throughout this flow, PII and SBU data are securely managed and retained.

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?

8093

1.7 What are the changes and why?

Expanding ECM Exam application functionality to include Employment Taxes and Innocent Spouse Relief workflows.

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".

No

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

Enterprise Case Management (ECM) Governance Board

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?

Yes

3.31 Please identify the Cloud Service Provider (CSP), FedRAMP Package ID, and date of FedRAMP authorization.

AWS GovCloud, F1603047866, 6/21/2016

3.32 Does the CSP allow auditing?

Yes

3.32 Who has access to the CSP audit data (IRS or 3rd party)?

IRS

3.33 Please indicate the background check level required for the CSP (None, Low, Moderate or High).

High

3.4 Is there a breach/incident plan on file?

No

3.5 Does the data physically reside in systems located in the United States and its territories and is all access and support of this system performed from within the United States and its territories?

Yes

3.6 Does this system interact with the public through a web interface?

No

3.7 Describe the business process allowing an individual to access or correct their information.

Public does not have access to correct their information.

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?

No

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

Users - Read and Write
Managers - Read and Write
Sys. Administrators - Administrator
Developers - Read and Write

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".

50,000 to 100,000

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 SBU/PII is determined by the roles of the employee and maintained through BEARS (Business Entitlement Access Request System). Access in ECM is based on hierarchy, roles, and permissions.

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?

None

5.11 Is there a Risk Assessment Form and Tool (RAFT) associated with this system on file with your organization or the IRS Risk Office.

No

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

No

Interfaces

Interface Type

Forms

Agency Name

Form 3177 - Notice of action for entry on Master File

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Customer Account Data Engine 2 (CADE2)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Individual Master File (IMF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Third-Party Contact (TPC) database

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Information Returns Master File Processing (IRMF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

Forms

Agency Name

1040 series - Individual Income Tax forms

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name
    Examination Operational Automation Database (EOAD)
Incoming/Outgoing
    Outgoing (Sending)
Transfer Method
    Application to Application (A2A)

Interface Type
    Forms
Agency Name
    94x series - Employment Tax forms
Incoming/Outgoing
    Incoming (Receiving)
Transfer Method
    Application to Application (A2A)

Interface Type
    Forms
Agency Name
    Form 911 - Request for taxpayer advocate service assistance
Incoming/Outgoing
    Outgoing (Sending)
Transfer Method
    Application to Application (A2A)

Interface Type
    IRS Systems, file, or database
Agency Name
    Modernized Tax Returns Database (MTRDB)
Incoming/Outgoing
    Incoming (Receiving)
Transfer Method
    Application to Application (A2A)

Interface Type
    Forms
Agency Name
    Form 12180 - Third Party Contact Authorization
Incoming/Outgoing
    Incoming (Receiving)
Transfer Method
    Application to Application (A2A)

Interface Type
    Forms

Agency Name
    Form 2848 - Power of Attorney and Declaration of Representative
Incoming/Outgoing
    Incoming (Receiving)
Transfer Method
    Application to Application (A2A)

Interface Type
    IRS Systems, file, or database
Agency Name
    Enterprise Consolidated Legacy Access System (ECLAS)
Incoming/Outgoing
    Incoming (Receiving)
Transfer Method
    Application to Application (A2A)

Interface Type
    IRS Systems, file, or database
Agency Name
    Individual Return Transaction File (IRTF)
Incoming/Outgoing
    Incoming (Receiving)
Transfer Method
    Application to Application (A2A)

Interface Type
    IRS Systems, file, or database
Agency Name
    Compliance Data Environment (CDE)
Incoming/Outgoing
    Incoming (Receiving)
Transfer Method
    Application to Application (A2A)

Interface Type
    Forms
Agency Name
    Form 12509 - Innocent Spouse Statement of Disagreement
Incoming/Outgoing
    Incoming (Receiving)
Transfer Method
    Application to Application (A2A)

Interface Type
    IRS Systems, file, or database

Agency Name
    Examination Returns Control System (ERCS)
Incoming/Outgoing
    Outgoing (Sending)
Transfer Method
    Application to Application (A2A)

Interface Type
    IRS Systems, file, or database
Agency Name
    National Research Program (NRP)
Incoming/Outgoing
    Both
Transfer Method
    Application to Application (A2A)

Interface Type
    Forms
Agency Name
    Form 8857- Request for innocent spouse relief
Incoming/Outgoing
    Incoming (Receiving)
Transfer Method
    Application to Application (A2A)

Interface Type
    Forms
Agency Name
    Form 12508 - Questionnaire for non-requesting spouse
Incoming/Outgoing
    Incoming (Receiving)
Transfer Method
    Application to Application (A2A)

Interface Type
    IRS Systems, file, or database
Agency Name
    Business Master File (BMF)
Incoming/Outgoing
    Incoming (Receiving)
Transfer Method
    Application to Application (A2A)

Interface Type
    IRS Systems, file, or database

Agency Name
    Account Management Services (AMS)
Incoming/Outgoing
    Incoming (Receiving)
Transfer Method
    Application to Application (A2A)

Interface Type
    Forms
Agency Name
    Form 9465 - Installment Agreement Request
Incoming/Outgoing
    Incoming (Receiving)
Transfer Method
    Application to Application (A2A)

Interface Type
    IRS Systems, file, or database
Agency Name
    Centralized Authorization File (CAF)
Incoming/Outgoing
    Incoming (Receiving)
Transfer Method
    Application to Application (A2A)

Interface Type
    IRS Systems, file, or database
Agency Name
    Audit Information Management System (AIMS)
Incoming/Outgoing
    Incoming (Receiving)
Transfer Method
    Application to Application (A2A)

Systems of Records Notices (SORNs)

SORN Number & Name
    IRS 34.037 - Audit Trail and Security Records
Describe the IRS use and relevance of this SORN.
    Monitor auditable events

SORN Number & Name
    IRS 42.001 - Examination Administrative Files

Describe the IRS use and relevance of this SORN.

To document the examinations of tax returns or other determinations as to a taxpayer's tax liability.

SORN Number & Name

IRS 00.333 - Third Party Contact Records

Describe the IRS use and relevance of this SORN.

Records of third-party contacts

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

Federal Individual Income Tax Returns.

SORN Number & Name

IRS 42.008 - Audit Information Management System

Describe the IRS use and relevance of this SORN.

Name, address, and Taxpayer Identification Number (TIN) of taxpayers.

SORN Number & Name

IRS 00.001 - Correspondence Files and Correspondence Control Files

Describe the IRS use and relevance of this SORN.

Correspondence received and sent.

SORN Number & Name

IRS 22.061 - Information Return Master File

Describe the IRS use and relevance of this SORN.

Individual payors and payees of various types of income

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

Business tax and information returns

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Examination Subject Files

What is the GRS/RCS Item Number?
    RCS 23 item 1
What type of Records is this for?
    Electronic
Please provide a brief description of the chosen GRS or RCS item.
    correspondence, reports, and other documents which have usefulness for reference purposes
What is the disposition schedule?
    Destroy when 25 years old.

What is the Record Schedule System?
    Record Control Schedule (RCS)
What is the retention series title?
    Examination Case Files
What is the GRS/RCS Item Number?
    RCS 23 item 42
What type of Records is this for?
    Electronic
Please provide a brief description of the chosen GRS or RCS item.
    Copies of Revenue Agent reports with related work papers and other documents (including Closing Agreements) filed in the Examination organizations
What is the disposition schedule?
    a) Fraud Cases Retire to Records Center 3 years after the date of closing. Destroy 10 years from the date of closing. b) Large Corporate Compliance Cases Retire to Records Center 4 years after the date of closing. Destroy 15 years from the date of closing. c) Case File Closing Agreements. PENDING DISPOSITION

What is the Record Schedule System?
    Record Control Schedule (RCS)
What is the retention series title?
    Delegation of Authority for Signing Statutory
What is the GRS/RCS Item Number?
    RCS 23 item 68
What type of Records is this for?
    Electronic
Please provide a brief description of the chosen GRS or RCS item.
    Computerized Certified Mailing Lists of Statutory Notices.
What is the disposition schedule?
    Destroy 10 years after end of processing year.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Examination Subject-Numerical Files.

What is the GRS/RCS Item Number?

RCS 23 item 2

What type of Records is this for?

Electronic

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

correspondence with taxpayers, the field, and others on tax cases; instructions to the field; narrative reports.

What is the disposition schedule?

Destroy when 6 years old.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Management Information and Production Reports

What is the GRS/RCS Item Number?

RCS 23 item 48

What type of Records is this for?

Electronic

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

Record set of various recurring, usually computer generated, management information and operational production reports prepared by service centers, Data Center, and Master File or other systems for the Examination organizations covering accomplishments, inventories, staffing, additional tax and penalty adjustments and other related data.

What is the disposition schedule?

a) Daily and Weekly. Destroy when no longer needed in current operations, but no later than 1 year. b) Monthly, Quarterly, Semi-Annual and Annual. Destroy after 3 years plus current year, or after no further reference value. c) Branch/Group (detail only). Destroy after 1 year plus current year. (Service Center/Campus) d) Monthly, Quarterly, Semi-Annual and Annual. Destroy after 3 years plus current year, or after no further reference value, whichever is earlier. e) Statute Listings. Destroy after 5 years plus current year, or after no further reference value, whichever is earlier.

Data Locations

What type of site is this?

System

What is the name of the System?

UiPath (RobotJS)

What is the sensitivity of the System?

Federal Tax Information (FTI)

Please provide a brief description of the System.

ECM will use RobotJS JavaScript component to integrate Pega with UiPath.

What are the incoming connections to this System?

ECM utilizes this RobotJS component to invoke the UiPath automation that retrieves the command code (e.g. PMFOL) data.