Date of Approval: 12/04/2024
Questionnaire Number: 1281

Basic Information/Executive Summary

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

EPSS UA Chatbot with Escalation to Live Chat

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 Internal Revenue Service (IRS) is the revenue service for the United States federal government, which is responsible for collecting taxes and administering the Internal Revenue Code, the main body of the federal statutory tax law. As a part of expanding digital footprint IRS is pursuing multiple efforts that introduce taxpayer, employee, and job seeker ("customers") self-service Virtual Assistants (VA). These VA chat bots utilize Artificial Intelligence (AI) and Natural Language Processing (NLP) techniques to identify customers' intent and to accurately assist them. Working in conjunction with the Guided Help tools and external systems, these VAs perform multiple support functions including Frequently Asked Questions (FAQs), guiding customers to appropriate resources, or executing certain procedures on their behalf. Issues that cannot be addressed by these bots are escalated to agents, where applicable. Taxpayer Services (TS) Electronic Products and Services Support (EPSS) business would like to create a new chatbot that would include the topics of Modernized Information Return Intake System (Mod IRIS), e-Help Desk and Transmitter Control Code (TCC).

Those topics will help taxpayers (Tax professionals (electronic return originators, Certified Public Accountants, etc.), software developers, reporting agents, mortgage lenders, payers, employers, corporations, partnerships, estates, and trusts.) to find the solution to frequently asked questions and if needed to escalate to an agent.

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).

Once the taxpayer authenticates and returns to the chat; the assistor will have the taxpayer's name and TIN in the Customer tab. They will use the TIN to access the taxpayer's account to look up specific information for the inquiry in the EPSS systems and/or IDRS. The EPSS systems will be updated to document the authenticated chat and will be a part of the case file.

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
Non-Tax Proprietary data
Official Use Only (OUO) or Limited Office Use (LOU)
Online Identifiers
Personal Characteristics
Preparer Taxpayer Identification Number (PTIN)
Professional License Number
Protected Information
Social Security Number (including masked or last four digits)
Tax ID Number
Telephone Numbers
Universal Unique Identifier (UUID)

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)?

Yes

1.2 What is the IRA Initiative Number?

FY 2024 Inflation Reduction Act (IRA) Objective 1.4 - Improve self-service options to help taxpayers meet their obligations and receive the tax incentives for which they are eligible.

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

Application, system, project, database, visualization tool, and power platform.

1.35 Is there a data dictionary for this system?

No

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

SSN is passed by Secure Access Digital Identity (SADI) during the authentication and authorization process for individual taxpayers and Powers of Attorney. It is used to provide support services to taxpayers to authenticate them for assistors to access to account level information. Once authenticated, the assistor can access the taxpayer's account and provide account specific answers to the taxpayer's inquiries through Taxpayer Digital Communication (TDC) eGain, is the platform used for chat.

1.4 Is this a new system?

Yes

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.

ABA application ID for the system is 211459.

1.9 What OneSDLC State is the system in (Allocation, Readiness, Execution)?

Execution

1.95 If this system has a parent system, what is the PCLIA Number of the parent system?

Not Applicable

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".

Exempt

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

WebApps 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?

Yes

3.2 What is the methodology used and what database is training your AI?

The chatbot is self-guided help, which are selection based that drives knowledge articles.

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.

Amazon Web Services (AWS) GovCloud, F1603047866, 6/21/2016 eGain, FR2023601671, 12/15/2021

3.32 Does the CSP allow auditing?

Yes

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

IRS, via eGain platform on the User Interface for user/customer level.

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?

Yes

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?

Yes

3.61 If the system requires the user to authenticate, was a Digital Identity Risk Assessment (DIRA) conducted?

Yes

3.63 If individuals do not have the opportunity to give consent to collect their information for a particular use, why not?

Per Contact Center Support Division (CCSD): For eGain Chat, a message is displayed in the pre-chat screen with legally approved language before starting a chat session. The IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice which provides the legal right to ask for information under Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. Under these sections, response is mandatory. Code section 6109 requires the individual provide an identifying number. Secure Access Digital Identity (SADI) is the means of authentication and doing the collection of information. There is a notice informing taxpayer of the need to first verify their identity. If the source is a federal tax form, then notice was given. Users can decline the chat session if they don't want to share the required information.

3.64 If the individual was not notified of the following items prior to the collection of information, why not? 1) Authority to collect the information 2) If the collection is mandatory or voluntary 3) The purpose for which their information will be used 4) Who the information will be shared with 5) The effects, if any, if they don't provide the requested information.

Tax professionals and taxpayers access the chatbot which is self-guided, and use of this feature is voluntary.

3.65 If information is collected from third-party sources instead of the individual, please explain your decision.

The information is not collected from a third party.

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

The taxpayer can provide corrected information to the IRS assistor through the chat to bring their case to closure. “Notice, consent and due process are provided in the tax forms instructions filed by the taxpayer, and pursuant to 5 USC.”

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

IRS Owned and Contractor 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.

IRS Employees: Users, Managers (Read and Write Access) IRS Employees: Developers (Administrator Access) Contractors: Contractor System Administrator (Read Only Access)/Background Level High Contractors: Contractor Developers (Administrator Access)/Background Level High Background Investigations are 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".

Under 5,000

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".

More than 10,000

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 system is provided via a Business Entitlement Access Request System (BEARS) entitlement request which is sent to IRS Online Services (OLS) and/or System Administrator for approval. Manager approval is required and once processed, the user will have access to the system with specific permissions based on roles which allows them to only see what they have permissions for.

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?

Processes are currently in place to ensure 'due process' is followed as it is done today via phone, mail, or in-person communications. These processes may be modified for chat but the rules for handling PII are the same. TDC Chat is a communication platform only and any disclosure breaches are handled in the same manner as phones.

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

IRS Systems, file, or database

Agency Name

Secure Access Digital Identity (SADI)

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Enterprise Security Audit Trail (ESAT)

Incoming/Outgoing

Both

Transfer Method

Secured channel via HTTPS

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

This Chat Bot is used to assist taxpayers or their representatives with their tax information.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

Selected SORN Purpose: 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.
"Employee access and activity audit trail information is captured." PURPOSE: 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?

General Record Schedule (GRS)

What is the retention series title?

General Records Schedules (GRS)/Records Administration's (NARA) GRS 5.2

What is the GRS/RCS Item Number?

Item 020

What type of Records is this for?

Both (Paper and Electronic)

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

Some eGain data files are approved for deletion/destruction under the National Archives and Records Administration's (NARA) General Records Schedules (GRS). Records related to general customer service operations (administrative support) including communications with the public regarding status of customer support, tickets and tracking logs, reports on customer management data, customer feedback should be managed according to GRS 5.2, Item 020: Temporary. Disposition Instructions: Destroy when no longer needed for business use, or according to an agency predetermined time period or business rule. All other eGain case/business-specific records are currently unscheduled and cannot be deleted/destroyed from the system until data retention rules are finalized and NARA-approved.

What is the disposition schedule?

The Records Office is working with IT and business unit stakeholders to address system recordkeeping requirements, including the final disposition of eGain case-related data.

Data Locations

What type of site is this?
Environment
What is the name of the Environment?
eGAIN Chat
What is the sensitivity of the Environment?
Personally Identifiable Information (PII) including Linkable Data.
Please provide a brief description of the Environment.
Two-way communication platform between the IRS and the taxpayer to provide information requested and answer inquiries.
What are the incoming connections to this Environment?
Direct Connection from Customer's device (Phone, PC, etc.)
What are the outgoing connections from this Environment?
Direct connection from IRS site behind the firewall.

What type of site is this?
Environment
What is the name of the Environment?
Enterprise Security Audit Trail (ESAT)
What is the sensitivity of the Environment?
Personally Identifiable Information (PII) including Linkable Data
Please provide a brief description of the Environment.
This is a repository for audit trail logs.
What are the incoming connections to this Environment?
Electronic Products and Services Support (EPSS) system.