

Date of Approval: 11/14/2024
Questionnaire Number: 1361

Basic Information/Executive Summary

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

Integrated Collection System

Acronym:

ICS

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 ICS application is a case management system that supports the IRS Small Business/Self-Employed (SB/SE) Revenue Officers (RO) in working delinquent tax cases. An ICS RO works directly with the delinquent taxpayer by mail, phone, and face-to-face meetings to resolve the delinquent tax case. The ICS system assist ROs in providing taxpayers top-quality service in helping them understand

and comply with applicable tax laws and applying the tax laws with integrity and fairness to all. ICS is comprised of 1) the ICS Mainframe component, consisting of IBM z/OS and DB2 components, and 2) the ICS Workstation Application component consisting of Windows 10 Common Operating Environment (COE) workstation component.

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 ICS application provides an automated system for Revenue Officers (ROs), Group Managers (GM), and support staff to process and store delinquent taxpayer case data in the resolution of delinquent tax cases assigned to the SB/SE Collection Division. The ICS application supports approximately 6,500 Small Business/Self-Employed (SB/SE) users including Collection Field, Campus, Insolvency, Appeals, and Taxpayer Advocate Service end users.

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)

Document Locator Number (DLN)

Email Address

Employer Identification Number

Federal Tax Information (FTI)

Financial Account Number

Individual Taxpayer Identification Number (ITIN)

Name

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

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)

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?

No

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

The ICS application is a case management system supporting Collection activities. PII/SBU data may enter the system via incoming files from partner systems (see interface list) or via input by ICS end-users, inputting information via the application itself. The data is presented to end-users as needed (based on their position and access) and is processed through batch routines on ICS (internally) - includes creating reminders, alerting users to upcoming deadlines, etc. Data is also uploaded to our partner systems (all interfaces are electronic and automated). Again, see the interfaces section for a complete list.

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?

6765

1.7 What are the changes and why?

Added the passing of Employer Identification Numbers (EINs) to Enterprise Security Audit Trails/Security Audit and Analysis System (ESAT/SAAS) system (for audit trail purposes) that was omitted in the prior 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.

210664 Integrated Collection System, 210666 Integrated Collection System Mainframe (ICSMAINFRAME), 210667 Integrated Collection System Workstation (ICSWORKSTATION)

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?

No

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 Steering Committee Financial Literacy and Education Commission (FLEC) of FLEC Agencies.

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?

No

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

The information is not collected directly from individuals. The information collected as part of the application is the information obtained from various IRS databases and files, which in turn are tax forms filed by tax entities. Notice, consent, and due process are provided in the tax forms instructions, 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 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/write, Managers - Read/write; Developers - Read only in Production (via Fire Call access and this is limited to 8 hours based on production issue), Read/write in the Development system (for testing purposes); Contractors - same as Developers,

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".

More than 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?

A potential user will request access via Business Entitlement Access Request System (BEARS). This request must be approved by the potential user's manager based on a user's position and need-to-know.

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?

Yes

5.3 Please upload the approved SBU Data Use Questionnaire or Request. If the request has been recertified, please upload the approved recertification form. Select Yes to indicate that you will upload the SBU Data Use form.

Yes

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Embedded Quality Review System-Field (EQRS-NQRS-Field)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Automated Trust Fund Recovery System (ATFR)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Compliance Data Warehouse (CDW)

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Other

Other Transfer Method

Network Data Mover (NDM)

Interface Type

IRS Systems, file, or database

Agency Name

Integrated Financial System (IFS)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Integrated Data Retrieval System (IDRS)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Third Party Contact System (TPC)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

IBMIS

Incoming/Outgoing

Outgoing (Sending)

Agency Agreement

No

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)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Centralized Print Services (CPS)

Incoming/Outgoing

Outgoing (Sending)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

ESAT/SAAS

Incoming/Outgoing

Outgoing (Sending)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Negative TIN (NTIN)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Business Master File (BMF) Output

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Other

Other Transfer Method

Network Data Mover (NDM)

Interface Type

IRS Systems, file, or database

Agency Name

Integrated Automation Technologies (IAT)

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Service-wide Electronic Research System (SERP)

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Other

Other Transfer Method

Network Data Mover (NDM)

Interface Type

IRS Systems, file, or database

Agency Name

Foreign Account Tax Compliance Act (FATCA)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Enforcement Revenue Information System (ERIS)

Incoming/Outgoing

Outgoing (Sending)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Withholding Compliance System (WHCS)

Incoming/Outgoing

Outgoing (Sending)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Appeals Centralized Database System (ACDS)

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Automated Lien System (ALS) ENTITY

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 44.003 - Appeals Centralized Data

Describe the IRS use and relevance of this SORN.

ICS receives Appeals data and cases from ACDS for processing.

SORN Number & Name

IRS 26.019 - Taxpayer Delinquent Account Files

Describe the IRS use and relevance of this SORN.

ICS received daily and weekly extracts of TDA data from IDRS; this is used to build new cases and update existing cases on the ICS system.

SORN Number & Name

IRS 26.020 - Taxpayer Delinquency Investigation Files

Describe the IRS use and relevance of this SORN.

ICS received daily and weekly extracts of TDI data from IDRS; this is used to build new cases and update existing cases on the ICS system.

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

ICS receives and processes extracts of IMF data (from CADE2 and IDRS) as part of batch processing to keep active case data current with other systems.

SORN Number & Name

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

Describe the IRS use and relevance of this SORN.

ICS receives extracts of data from the ATFR system as a complement to IMF/BMF and IDRS data.

SORN Number & Name

IRS 26.009 - Lien Files

Describe the IRS use and relevance of this SORN.

ICS allows the Revenue Officer to research and file liens on delinquent taxpayers as appropriate.

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

ICS receives and processes extracts of BMF data (from CADE2 and IDRS) as part of batch processing to keep active case data current with other systems.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

Audit trail records are mandated to be created by IRS systems. ICS provides required audit log data to the ESAT/SAAS system for this purpose.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

INTERNAL REVENUE SERVICE RECORDS CONTROL
SCHEDULE (RCS) 28 - TAX ADMINISTRATION -
COLLECTION

What is the GRS/RCS Item Number?

RCS 28 item 41

What type of Records is this for?

Electronic

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

The records covered by this item are Closed Taxpayer Delinquent Accounts (TDAs) and Taxpayer Delinquency Investigations (TDIs). These are the cases worked in the Integrated Collection System (ICS) by Revenue Officers. Case records include closing information for the module(s), histories documenting actions, transactions, etc. - all work that was performed by the user in resolving the case.

What is the disposition schedule?

Retire to Records Center at least every 90 days or when no longer needed, whichever is earlier. Destroy after 3 years.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

TAX ADMINISTRATION - COLLECTION

What is the GRS/RCS Item Number?

RCS 28, item 49

What type of Records is this for?

Electronic

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

These are records of Offers in Compromise (OIC), Form 2515. These also include compromise transmittals and acceptances of offers with related correspondence. (Job No. NC1-58-79-5, Item 16), created/produced by Integrated Collection System (ICS) users.

What is the disposition schedule?

Destroy 2 years after the statutory period for collection has expired.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

TAX ADMINISTRATION - COLLECTION

What is the GRS/RCS Item Number?

RCS 28, item 58

What type of Records is this for?

Electronic

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

This covers Internal Revenue Form 10498-D, Intent to Commence or Continue Civil Action - Collection Statute Protection, used to document agreements between Collection and Criminal Investigation regarding what, if any, civil collection actions should be taken to protect the Collection Statute Expiration Date, or to acknowledge agreement that the CSED should be allowed to expire. (Job No. N158-11-21).

What is the disposition schedule?

Cut off forms at end of each fiscal year. Destroy 10 years after cutoff.

Data Locations

What type of site is this?

System

What is the name of the System?

Integrated Collection System (ICS)

What is the sensitivity of the System?

Federal Tax Information (FTI)

What is the URL of the item, if applicable?

N/A

Please provide a brief description of the System.

The ICS application is a case management system that supports the IRS Small Business/Self-Employed (SB/SE) Revenue Officers (RO) in working delinquent tax cases. An ICS RO works directly with the delinquent taxpayer by mail, phone, and face-to-face meetings to resolve the delinquent tax case. This may include (but is not limited to) setting up Installment Agreements, making Currently Not Collectible (CNC) determinations, pursuing lien and/or levy actions, posting payments from taxpayer, etc. ICS is comprised of 1) the ICS Mainframe component, consisting of IBM z/OS and DB2 components, and 2) the ICS Workstation Application component consisting of the Windows Common Operating Environment (COE) workstation component.

What are the incoming connections to this System?

Automated Lien System (ALS) - Lien response groups sent on a daily basis (responses to liens submitted electronically by ICS users); Appeals Case Delivery System (ACDS) - Provides Appeals/Collection Due Process (CDP) case information to ICS; Automated Trust Fund Recovery (ATFR) - Provides history updates daily (Mon-Fri) and incoming Other Investigation-type (OI) modules on Saturdays (for additional research on ICS); Business Master File (BMF) - Provides quarterly extract of Federal Tax Deposit (FTD) modules to be worked by Field Collection; BMF/Master File Odyssey - Provides quarterly extract of employer wage data; Collection Data Warehouse (CDW) - Provides quarterly extract of FTD alerts of priority X (BMF provides

priority A, B, C FTD alerts) to ICS; Entity - Provides a weekly risk score file for prioritizing incoming work from IDRS; Embedded Quality/National Quality Review System (EQ/NQRS) - Provides a weekly results file; Foreign Account Tax Compliance Act (FATCA) - Provides a weekly extract of Form 8938 and 8966 data to ICS; Integrated Automation Technologies (IAT) - Provides a monthly extract of Trust Fund Compliance Tool Results; Integrated Data Retrieval System (IDRS) - Provides a daily and weekly download of case data (including Balance Due/Delinquent Return, transaction, Power of Attorney (POA) and accrual information); Integrated Financial System (IFS) - Provides a daily list of eligible summons vendors; Service-Wide Electronic Research Program (SERP) - Provides updates of e-fax eligible levy sources; Third Party Contact (TPC) - Provides a weekly TPC response file.

What are the outgoing connections from this System.

Automated Lien System (ALS) - Lien response requests are sent daily; Automated Trust Fund Recovery (ATFR) - Tin and assignment Data for selected case codes are sent weekly; Centralized Print Services (CPS) - XML print requests are sent to CPS daily; Collection Time Reporting System (CTRS) - Collection time information for Advisory/Insolvency/Property Asset & Liquidation Specialist (PALS) employees is sent at the end of each cycle; Entity - Case, time/non-case time, employee, sub-code information on a daily and weekly basis; Embedded Quality/National Quality Review System (EQ/NQRS) - Closed case data for quality reviews; Enforcement Revenue Information System (ERIS) - monthly enforcement revenue and case time data extract; Enterprise Security Audit Trails/Security Audit and Analysis System (ESAT/SAAS) - daily extract of audit log data; Foreign Account Tax Compliance Act (FATCA) - monthly list of open cases; Issue-Based Information Management System (IBMIS) - Weekly extract of open cases that have a sub-code indicating 'Fraud'; Inventory Delivery System (IDS) - weekly extract of ICS assignment rules data; Integrated Data Retrieval System (IDRS) - daily upload of transactions on IDRS modules being worked on ICS, weekly uploads of Centralized Authorization File/Representative Authorization File (CAF/RAF) and IDRS refresh requests; Integrated Financial System (IFS) - daily extract of Summons Form 6863 invoice data; Negative-TIN (NTIN) - checks for case access against prohibited TINs (on-line); Service-Wide Electronic Research Program (SERP) - weekly extract of employee data and assignment rules; Third Party Contact

(TPC) - weekly extract of third-party contact information;
Withholding Compliance System (WHCS) - weekly extract of
withholding compliance information.