Date of Approval: 02/28/2025 Questionnaire Number: 1311

Basic Information/Executive Summary

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

Individual Taxpayer Identification Number Real Time System - ITINRTS

Acronym:

ITINRTS

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

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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.

The tax laws require individuals with U.S. income to pay U.S. taxes on that income and the IRS requires taxpayers to include their Tax Identification Number (TIN) as part of identifying information on tax forms. To assist those taxpayers who are ineligible for a Social Security Number (SSN) issued by the Social Security Administration (SSA) to comply with their obligations, regulations were issued in 1996 that introduced the IRS Individual Taxpayer Identification Number (ITIN). The ITIN is a tax processing number issued to identify alien individuals, whether resident or non-resident/international investor, who are required to furnish a TIN on a tax return or other tax document (e.g., claim tax treaty benefits). The ITIN is issued for the sole purpose of tax reporting and is only available to individuals who are not eligible for an SSN. The ITIN plays a vital role in assisting certain taxpayers to meet their requirement to file a U.S. tax

return. The Individual Taxpayer Identification Number Real Time System (ITINRTS) Project was initiated to develop an automated and fully integrated ITIN system solution to address the existing inadequacies of the current ITIN program. This solution provides the ability to systemically conduct many of the validations that currently are done manually. The system addresses national security concerns, conflicting processing priorities and inconsistent training/application of procedures between business operating divisions and deters identity theft and other inappropriate ITIN usage.

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 Individual Taxpayer Identification Number (ITIN) is issued for the sole purpose of tax reporting and is only available to individuals who are not eligible for an SSN. The ITIN plays a vital role in assisting certain taxpayers to meet their requirement to file a U.S. tax return. The Individual Taxpayer Identification Number Real Time System (ITINRTS) Project was initiated to develop an automated and fully integrated ITIN system solution to address the existing inadequacies of the current ITIN program. This solution provides the ability to systemically conduct many of the validations that currently are done manually. The system addresses national security concerns, conflicting processing priorities and inconsistent training/application of procedures between business operating divisions and deters identity theft and other inappropriate ITIN usage. Individual Taxpayer Identification Number Real Time System (ITINRTS) supports the ITIN Processing Unit by reducing operational inefficiencies within ITIN submission processing procedures. Additionally, any IRS employee who conducts ITIN related work in organizations such as Field Assistance (e.g., Tax Assistance Centers (TAC) - (assist the ITIN applicant to submit a completed W-7) or Accounts Management (AM) - (assist ITIN applicants with application inquiries) benefits from the ITINRTS via a user-friendly system, which provides the ability to make updates to ITIN information, maintains a view of all ITIN applicant information, and provides the most current processing status.

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
Citizenship or Migration Status

Criminal Record
Email Address
Federal Tax Information (FTI)
Internet Protocol Address (IP Address)
Name
Other
Passport Number
Telephone Numbers

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

Date of Birth, Date of Death

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

Information by CI for certain money laundering cases - 18 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? Yes
- 1.36 Explain in detail how PII and SBU data flow into, through and out of this system. Individual Taxpayer Identification Number-Real Time System (ITIN-RTS) supports the ITIN Processing Unit, located at the Austin Submissions Processing Center (AUSPC), by reducing operational inefficiencies within ITIN submission processing procedures. Additionally, any IRS employee who conducts ITIN related work in organizations such as Field Assistance (e.g., Tax Assistance Centers (TAC) (assist the ITIN applicant to submit a completed W-7) or Accounts Management (AM) (assist ITIN applicants with application inquiries) benefits from the ITIN-RTS via a user-friendly system, which provides the ability to make updates to ITIN information, maintains a view of all ITIN applicant information, and provides the most current processing status. All data collected from and displayed to the user will be verified against or displayed from existing IRS and Treasury information systems. In addition, there are field-level and form-level validations to ensure the taxpayer data is entered accurately and is complete.

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? 6346
- 1.7 What are the changes and why? Expired 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
- 1.95 If this system has a parent system, what is the PCLIA Number of the parent system?
- 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.

Taxpayer Service Risk Committee

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.

ITIN/RTS does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent, and due process are provided via the IRS systems and tax forms referenced in this PCLIA, 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?
- 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 Write, Managers: Read Write, System Administrators: Read 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".

 Not Applicable
- 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".

 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?

System/Data Access Control for users is via Business Entitlement Access Request System (BEARS) and managed through PING. Users are granted access to Individual Taxpayer Identification Number-Real Time System (ITIN-RTS) according to their role as configured in PING.

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?

Interfaces

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

Notice Conversion

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

National Account Profile (NAP)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Name Search Facility (NSF)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

Form W-7 Application for IRS Individual Taxpayer Identification

Number (ITIN)

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

Secured Channel via HTTPS and IBM MQ (COTS product for secure messaging)

Interface Type

IRS Systems, file, or database

Agency Name

Foreign Account Tax Compliance Act (FATCA)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Other

Other Transfer Method

Database Table Share

Interface Type

IRS Systems, file, or database

Agency Name

Office of Foreign Assets Control (OFAC)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secured channel via HTTPS

Interface Type

IRS Systems, file, or database

Agency Name

Enterprise Consolidated Legacy System (ECLAS)

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

Representational State Transfer(s) (REST)

Interface Type

IRS Systems, file, or database

Agency Name

Splunk

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Other

Other Transfer Method

eXtensible Markup Language (XML)

Interface Type

IRS Systems, file, or database

Agency Name

Criminal Investigation Data Warehouse (CI DW DS)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

End of Day (EOD)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

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.

To maintain records of business tax returns, return transactions, and authorized taxpayer representatives.

SORN Number & Name

IRS 46.002 - Criminal Investigation Management Information System and Case Files

Describe the IRS use and relevance of this SORN.

To maintain, analyze, and process sensitive investigative information that identifies or may identify criminal noncompliance with Federal tax laws and other Federal laws delegated to CI for investigation or enforcement, and that identifies or may identify the individuals connected to such activity. To establish linkages between identity theft and refund or other tax fraud schemes, and the individuals involved in such schemes, that may be used to further investigate such activity and to perfect filters that identify fraudulent returns upon filing and to facilitate tax account adjustments for taxpayer victimized by these schemes.

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?

Records Control Schedule for Electronic Tax Administration

What is the GRS/RCS Item Number?

RCS 32

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 Schedule are created and/or accumulated by the Assistant Commissioner, Electronic Tax Administration and that organization. The Assistant Commissioner is responsible for managing all initiatives and programs relating to electronic commerce for electronic returns, information documents, payment and correspondence.

What is the disposition schedule?

AUTHORIZED DISPOSITION Delete 7 years after end of processing year. (A) Inputs: IRS Form W-7 completed by applicants. (Job No. N1-58-07-16) AUTHORIZED DISPOSITION Retire to the Records Center beginning January 2 through March 31, following the year in which the forms were numbered and processed. Destroy on, or after, January 16, 6 years after the end of the processing year. (B) Outputs: These records include printed Identity Cards and "Computer Paragraph" Notices, system backups, management information reports, ad hoc queries, audit trail or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) AUTHORIZED DISPOSITION Delete/Destroy after 1 year or when no longer needed for ad.

Data Locations

What type of site is this?

System

What is the name of the System?

Individual Taxpayer Identification Number Real Time System (ITINRTS)

What is the sensitivity of the System?

Sensitive But Unclassified (SBU)

Please provide a brief description of the System

Individual Taxpayer Identification Number Real Time System (ITINRTS) supports the ITIN Processing Unit by reducing operational inefficiencies within ITIN submission processing procedures. IRS employees who conduct ITIN related work in organizations such as Field Assistance or Accounts Management, provides the ability to make updates to ITIN information, maintains a view of all ITIN applicant information, and provides the most current processing status. All data collected from and displayed to the user will be verified against or displayed from

existing IRS and Treasury information systems. In addition, there are field-level and form-level validations to ensure the taxpayer data is entered accurately and is complete.

What are the incoming connections to this System?

ITINRTS needs to retain connectivity to the external Treasury websites, Treasury.gov and Treas.gov, for the OFAC SDN list updates.