Date of Approval: 06/12/2024 Ouestionnaire Number: 1367

Basic Information/Executive Summary

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

Order A Transcript (by mail)

Acronym:

OAT

Business Unit

Information Technology

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.

Order A Transcript (OAT) is accessed from the IRS.Gov webpage. OAT is used by the public to order copies of Account and/or Return transcripts - Users authenticate by entering information directly into the online template. Orders are fulfilled via mail to the user's address of record - Due process for any errors in transcript information is available pursuant to Title 26 USC.

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).

This application does truncate the Social Security Number (last four digits are masked). The application cannot mitigate the use of Social Security numbers until an alternate identifier has been adopted by the IRS to identify taxpayers.

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

Social Security Number (including masked or last four digits)

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

 Application
- 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. The flow requires the accuracy and completeness of the information input by the taxpayer in accordance with the business rules. It is worth noting that the only validation OAT performs is a validation of the taxpayer's SSN, TIN type, File Source Code, Date of Birth, Street Address and Zip Code against IRS records in the National Account Profile (NAP) to authenticate the applicant. OAT passes the TIN entered by the taxpayer to NAP. If the information matches IRS records, the request process will proceed. If the information does not match IRS records, the record will reject back to the taxpayer for correction and re-submission. If the taxpayer cannot correct the information within three attempts, he/she will be given an error page, and their session will end.
- 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? # 6371 - Order A Transcript (by mail), OAT

1.7 What are the changes and why? Expiring PCLIA. No changes.

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.

210833

- 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? Yes, but no PCLIA for ICCE. All PCLIA's are separated within ICCE.
- 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".

Taxpayers are not required to order a transcript. They may simply choose not to make use of the system. If they do choose to request a transcript, sections 6103 and 6109 and respective regulations require they provide this information, including a TIN.

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

Sustaining Operation ESC

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?

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

No

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

Taxpayers are not required to order a transcript. They may simply choose not to make use of the system. If they do choose to request a transcript, sections 6103 and 6109 and respective regulations require they provide this information, including a TIN.

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.

1

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

Not applicable

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

The Taxpayer Bill of Rights publication 1 outlines the baseline for 'due process' that business follows. Due process is not applicable to the public in general as the system does not "use" the event information to interact with the tax paying public in any way. IRS employees and contractors using IRS email and web services may face disciplinary action for the misuse of SSNs. All IRS employees will be given the opportunity to defend their actions before a final determination is made. Contractor employees will be afforded any rights granted within the regulations that cover the specific contract they are working under. The system will allow affective parties the opportunity to clarify or dispute negative information that could be used against them. Due process is provided 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

- 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.

No

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".

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 is determined by business need and is requested via the Business Entitlement Access Request (BEARs) system. Employee manager approves based on application need.

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

National Account Profile (NAP)

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

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. OAT sends audit records.

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

It maintains a system of record that require the use of this SORN.

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

Information is collected that requires the use of this SORN.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title? RCS 29

What is the GRS/RCS Item Number?

What type of Records is this for? Electronic

Please provide a brief description of the chosen GRS or RCS item. All records housed in the OAT system will be erased or purged from the system in accordance with approved retention periods. It is the official repository for data and documents and has National Archives approval to affect data disposition. Any records generated and maintained by the system will be managed according to requirements under IRM 1.15.1 and 1.15.6 and will be

destroyed using IRS Records Control Schedule (RCS) 29, Item 183 and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer.

What is the disposition schedule? In progress.