

Date of Approval: 07/16/2025
Questionnaire Number: 2419

Basic Information/Executive Summary

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

Low Income Taxpayer Clinic Toolkit

Acronym:

TASCC

Business Unit

National Taxpayer Advocate Service

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.

Low Income Taxpayer Clinics (LITC) are organizations that represent low-income taxpayers in federal tax controversies with the IRS for free or for a nominal charge, provide tax education and outreach for taxpayers who speak English as a second language, or both. Through the LITC program, the IRS awards matching grants of up to \$100,000 a year to qualifying organizations. LITCs and their employees and volunteers operate independently of the federal government. The LITC grant program is a federal program administered by the Taxpayer Advocate Service, led by the National Taxpayer Advocate. This password protected site is a one-stop place to support the activities of these organizations. <https://www.litctoolkit.com>. The LITC site is for LITC grant recipients only to obtain grant information and requirements. The information on this site is limited by password to those members and contains working

documents and process information to help improve the IRS. This site does not contain PII. The sites have a privacy policy posted on them, but links do not pop up when an external resource is leveraged. The Managed Services Path is oriented toward selection and acceptance of the managed services solution, i.e., outside source (3rd party), intra-business processes, and/or infrastructure (operational) service provider. All necessary requirements have been met in IRM 2.25.2 and 2.25.5. Site has a single use password for all users and eAuthentication does not apply.

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).

Each clinic participating in the program will receive a weekly news/informational rollup based on their organizational email. The list is kept behind our password protected and encrypted site and available only to administrators.

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

Email Address

Product Information (Questions)

1 Is this a new social media site?

No

1.1 Is there a PCLIA for this social media site?

Yes

1.11 What is the PCLIA number of the most recent approved PCLIA for this social media site?

7166

1.12 What are the changes and why?

Expiring PCLIA, requested to create a new one in Power App system.

2 What is the URL to the social media site?

<https://www.litctoolkit.com>

4 Will a person's email address likely become available through the use of this social media site?

Yes

5 If the site is operational, please specify the operational date. If the site is not operational, please specify the requested operational date.

4/10/2013

6 If the public will be able to respond to or interact with comments or questions, how will the public be able to respond? Will the public need to identify their email address or other address if they request service?

Comments: No

Email: Yes - optional to sign up for newsletter

7 Is there another IRS site (irs.gov, taxpayeradvocate.irs.gov) where the taxpayer can achieve the same results?

No

8 If the IRS intends or expects to use the PII, please explain the detailed business needs and uses for the PII, and how the PII is limited only to that which is relevant and necessary to meet the mission and goals of the IRS.

The only PII collected is voluntarily provided email addresses, to receive email newsletters, from which subscribers may unsubscribe. No other identifiable information is collected.

9 If the site will be used to solicit feedback, please explain how and with whom will the PII be shared?

Not Applicable - not soliciting feedback.

10 Are there plans to maintain the PII collected, used or stored? If not, please explain the mitigation plan to remove it.

Yes, only for email newsletter.

11 RCS 17, Item 34 is for IRS Interactive Networking Site Use Records. Is this the authority that will be used to retain or dispose of the PII data?

No

12 GRS 3.1 Item 012 is for special purpose computer programs and applications. Is this the authority that will be used to retain or dispose of the PII data?

No

13 If there is another authority that will be used to retain or dispose of the PII data, please explain the other authority.

GRS# 1.2, item 030 - Grants and Cooperative Agreements Records

14 Describe where the PII data will be stored and who will have access to it.

Email list maintained in encrypted and password-protected site: LITC Toolkit (www.litctoolkit.com). Email addresses in the list will be maintained until the user unsubscribes, or automated means identify bounced (undeliverable) addresses. Only system administrators have access to the list.

15 If this site uses any means to track visitors' activities (persistent cookies, session cookies, web beacons, etc.) on the internet, please explain the type of tracking and the reason for its use.

Not Applicable - no tracking.

16 Has the IRS business owner examined the social media site's privacy policy and evaluated risks?

Yes

17 Will the IRS business owner monitor any changes to the third party's privacy policy and periodically assess the risks involved?

Yes

18 If the agency does not provide a pop-up alert to the visitor explaining that they are being directed to an external third-party website that may have different policies (not an official government domain), please explain why.

External links are provided for convenience, referring users to information. Most links point to irs.gov or taxpayeradvocate.irs.gov. An external link indicator is being researched by the project team, in accordance with Federal Website Standards (<https://standards.digital.gov/standards/external-link/>). The IRS privacy policy is inherited on the site.

20 Will the IRS business owner assure that the IRS seal or emblem will be added to its profile page on a social media site to indicate that it is an official IRS agency presence?

Yes

21 Will a link to irs.gov and the IRS Privacy Policy be placed on the front page of the website and does the business owner agree to maintain an IRS approved privacy notice that will "stand alone" and not be combined into other background information. If no, please explain why a Privacy Notice is not required.

Yes

22 If there are other social media sites owned or maintained by the business unit, please provide the full name(s) of the site(s) and date(s) of operation.

taxpayeradvocate.irs.gov (1/1/2011)

improveirs.org (10/13/1999)

tapSPACE.org (2/13/2011)

taxchanges.us (6/28/2018)

23 Does the social media site maintain records describing how an individual exercises rights guaranteed by the First Amendment?

No

Interfaces

Interface Type

Forms

Agency Name

Web form

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secured channel via HTTPS

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 00.001 - Correspondence Files and Correspondence Control Files

Describe the IRS use and relevance of this SORN.

Email address may be voluntarily provided to subscribe to receive information. Subscription can be revoked at any time, via the unsubscribe link provided in each email (CAN-SPAM requirement). Only authenticated system administrators have access to the email address, and no other PII is stored or linked.

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

Public Affairs Records

What is the GRS/RCS Item Number?

GRS 6.4, item 020

What type of Records is this for?

Electronic

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

This pertains to the low-income taxpayer clinic grant program. The grant program is managed by the Taxpayer Advocate Service, and they manage the actual grant and grantee stuff in a separate platform. This website is just an informational site, so that once an organization gets a grant and is in the program - it gives them info on how to manage their grant, what reporting they need to do, and some template files to get them up and running.

What is the disposition schedule?

Temporary. Destroy when 90 days old, but longer retention is authorized if required for business use.

Data Locations

What type of site is this?

System

What is the name of the System?

Website

What is the URL of the item, if applicable?

<https://www.litctoolkit.com>

Please provide a brief description of the System.

Each clinic participating in the program can voluntarily subscribe to receive a weekly news/informational rollup based on their email. The list is kept behind our password protected site and available only to administrators. Subscription can be revoked at any time.