

Date of Approval: 07/02/2025  
Questionnaire Number: 2400

## Basic Information/Executive Summary

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

Inventory Delivery System

Acronym:  
IDS

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 Inventory Delivery System (IDS) is used by Collection to systemically direct unfiled tax return and/or unpaid tax assessment cases (upwards of 20 million annually) to the precise point in the collection process where they can be processed using analytics driven systemic routing, prioritization, and treatment decisions. IDS consists of an Oracle database and a Java Extract, Transform, Load (ETL) program owned and maintained by Information Technology (IT) as well as a Blaze Advisor business-user friendly decision management system owned and maintained by Collection headquarters. IDS receives data files each week with Taxpayer Information File (TIF) information from the Standardized IDRS Access (SIA) Tier 2 system via Enterprise File Transfer Utility (EFTU) transfer and loads the data into the database using the Java ETL loader. Once loaded, IDS creates a flat file to request Corporate Files Online (CFOL) information for the cases from

the TIF data and transfers it to the Standard CFOL Overnight Processing (SCOP) for processing via EFTU. Once the SCOP has gathered the requested data it creates a flat file that is transferred via EFTU to IDS where it is uploaded using the Java ETL. After all data is loaded into the database, IDS uses business rules and predictive models within the Blaze Advisor rules engine to determine the downstream collection function best suited to resolve the case including Automated Collection System (ACS), Field Collection (FC), Automated Substitute for Return (ASFR), and Automated A6020(b). After the determination, IDS creates a file containing the new assignment information which is transferred to SIA Tier 2 via EFTU for systemic review to ensure formatting correctness and adherence to IDRS transactions requirements before upload to the TIF. Once uploaded, the new assignment information can be viewed on Integrated Data Retrieval System (IDRS) and indicates the function assigned the case for resolution.

## **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).

IDS receives data files each week with Taxpayer Information File (TIF) information from the Standardized IDRS Access (SIA) Tier 2 system via Enterprise File Transfer Utility (EFTU) transfer and loads the data into the database using the Java ETL loader. Once loaded, IDS creates a flat file to request Corporate Files Online (CFOL) information for the cases from the TIF data and transfers it to the Standard CFOL Overnight Processing (SCOP) for processing via EFTU. Once the SCOP has gathered the requested data it creates a flat file that is transferred to IDS via EFTU and loaded into the database using the Java ETL loader. After all data is loaded into the database, IDS uses business rules and predictive models within the Blaze Advisor rules engine to determine the downstream collection function best suited to resolve the case including Automated Collection System (ACS), Field Collection (FC), Automated Substitute for Return (ASFR), and Automated A6020(b). After the determination, IDS creates a file containing the new assignment information which is transferred to SIA Tier 2 via EFTU for systemic review to ensure formatting correctness and adherence to IDRS transactions requirements before upload to the TIF. Once uploaded, the new assignment information can be viewed on Integrated Data Retrieval System (IDRS) and indicates the function assigned the case for resolution. IDS also uses systemic triggers to archive and purge the Oracle

database information based on established retention schedules using the Java ETL program.

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  
Document Locator Number (DLN)  
Employer Identification Number  
Employment Information  
Family Members  
Federal Tax Information (FTI)  
Individual Taxpayer Identification Number (ITIN)  
Name  
Official Use Only (OUO) or Limited Office Use (LOU)  
Personal Characteristics  
Social Security Number (including masked or last four digits)  
Standard Employee Identifier (SEID)  
Tax ID Number  
Telephone Numbers

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 personnel administration IRS employees - 5 USC and Executive Order 9397

## **Product Information (Questions)**

1 Is this PCLIA a result of a specific initiative or a process improvement?

No

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

The Inventory Delivery System (IDS) consists of an Oracle database, an Extract, Transform, Load (ETL) Java program, and a Blaze Advisor business-user friendly decision management system.

3 What Tier designation has been applied to your system? (Number)

5

4 Is this a new system?

No

4.1 Is there a previous Privacy and Civil Liberties Impact Assessment (PCLIA) for this project?

Yes

4.11 What is the previous PCLIA number?

7220

4.12 What is the previous PCLIA title (system name)?

Inventory Delivery System (IDS)

4.2 You have indicated this is not a new system; explain what has or will change and why. (Expiring PCLIA, changes to the PII or use of the PII, etc.)

Expiring PCLIA

5 Is this system considered a child system/application to another (parent) system?

No

6 Indicate what OneSDLC State is the system in (Allocation, Readiness, Execution) or indicate if you go through Information Technology's (IT) Technical Insertion Process and what stage you have progressed to.

Execution

7 Is this a change resulting from the OneSDLC process?

No

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

SB/SE Collection Risk Council (CRC)

9 If the system is on the As-Built-Architecture (ABA), what is the ABA ID number of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID number(s) for each application covered separated by a comma. If the system is not in the ABA, then contact the ABA (<https://ea.web.irs.gov/aba/index.html>) for assistance.

210702

10 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?

No

10.1 You have indicated that you do not have an "accounting of disclosures" process in place; please indicate a projected completion date or explain the steps taken to develop your accounting of disclosures process. Note: The Office of Disclosure should be contacted to develop this system's accounting of disclosures process.

The Inventory Delivery System (IDS) does not disclose information outside the IRS.

11 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 and 14110?

No

12 Does this system use cloud computing?

No

13 Does this system/application interact with the public?

No

14 Describe the business process allowing an individual to access or correct their information. (Due Process)

Due process to address federal tax deficiencies is afforded by the Internal Revenue Code and established IRS tax administration procedures, not directly through the Inventory Delivery System (IDS).

15 Is this system owned and/or operated by a contractor?

Yes

15.1 If a contractor owns or operates the system, does the contractor use subcontractors; or do you require multiple contractors to operate, test, and/or maintain this system?

No

15.2 What PII/SBU data does the subcontractor(s) have access to?

The contractors have access to the testing database which contains a copy of all the PII in the production database for a single snapshot in time, usually a targeted month.

16 Identify what role(s) the IRS and/or the contractor(s) performs; indicate what access level (to this system's PII data) each role is entitled to. (Include details about completion status and level of access of the contractor's background investigation was approved for.)

The Inventory Delivery System (IDS) contains three environments containing PII (Production, Development, and Testing) which are accessed by three groups (Collection employees, Information Technology (IT) employees, and Contractors). The production environment is only access by Collection employees using read only access to review processing data and run reports. The development environment is accessed by both Collection and IT employees.

Collection employees have read only access, while IT employees have developer and administrator access. The testing environment is accessed by all three groups. Collection employees have read only access, while IT employees and contractors have developer and administrator access. Each contractor has been granted Tier 2 level access after successfully completed background check.

17 The Privacy Act of 1974 (5 USC § 552a(e)(3)) requires each agency that maintains a system of records, to inform each individual requested to supply information about himself or herself. Please provide the Privacy Act Statement presented by your system or indicate a Privacy Act Statement is not used and individuals are not given the opportunity to consent to the collection of their PII.

While the Inventory Delivery System (IDS) does not interact with the public, tax return instructions contain the Privacy Act Notice statement to notify individuals. When a return is selected for Examination or Collection the taxpayer is provided a Notice 609, Privacy Act Notice.

18 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

19 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".

5,000 to 10,000

20 How many records in the system are attributable to members of the public? Enter "Under 100,000", "100,000 to 1,000,000", "More than 1,000,000" or "Not applicable".

More than 1,000,000

22 How is access to SBU/PII determined and by whom?

The Inventory Delivery System utilizes the IRS on-line Business Entitlement Access Request System (BEARS) application to document approvals for access. Data access is granted on a need-to-know basis. A potential user must submit a request for access to their local management for approval. Users are not permitted access without a signed form from an authorized management official. Specific permissions (Read, Write, Modify, Delete, and/or Print) are defined on the form and set (activated) by the System Administrator prior to the user being allowed access. User privileges and user roles determine the types of data that each user has access to. Management monitors system access and removes permissions when individuals no longer require access. Users are assigned to specific modules of the application and specific user roles within the modules and accounts follow the principle of least privilege which provide them the least amount of access to PII/SBU data that is required to perform their business function after receiving appropriate approval.

23 Is there a data dictionary on file for this system? Note: Selecting "Yes" indicates an upload to the Attachment Section is required.

Yes

24 Explain any privacy and civil liberties risks related to privacy controls.

None

25 Please upload all privacy risk finding documents identified for the system (Audit trail, RAFT, POA&M, Breach Plan, etc.); click "yes" to confirm upload(s) are complete.

No

26 Describe this system's audit trail in detail. Provide supporting documents.

All database logins and password changes are audited using the Oracle audit platform plan.

27 Does this system use or plan to use SBU data in a non-production environment?

Yes

27.1 Please upload the Approved Email and one of the following SBU Data Use Forms, Questionnaire (F14664) or Request (F14665) or the approved Recertification (F14659). Select Yes to indicate that you will upload the Approval email and one of the SBU Data Use forms.

Yes

## Interfaces

### Interface Type

IRS Systems, file, or database

### Agency Name

IDS Java ETL Program

### Incoming/Outgoing

Both

### Transfer Method

Other

### Other Transfer Method

The Java ETL interacts with the Oracle database using Structured Query Language (SQL) queries that are systemically created using the logic within the Java program.

### Interface Type

IRS Systems, file, or database

Agency Name  
IDS Oracle Database  
Incoming/Outgoing  
Both  
Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS Systems, file, or database  
Agency Name  
IDS Blaze Advisor Rules Engine Program  
Incoming/Outgoing  
Both  
Transfer Method  
Other  
Other Transfer Method  
Business Object Model (BOM) is created using the Java ETL, which is passed to the rules engine, which then returns a BOM with results information back to the Java ETL program.

## **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.  
Audit trail record data is necessary to the Inventory Delivery System information is only accessed by approved users according to their approved user role.

**SORN Number & Name**

IRS 24.046 - Customer Account Data Engine Business Master File  
Describe the IRS use and relevance of this SORN.  
Business Master File information is necessary to ensure issuance to and collection from the correct taxpayer and to ensure the accurate tax amount is collected and the proper returns are requested and secured.

**SORN Number & Name**

IRS 26.020 - Taxpayer Delinquency Investigation Files  
Describe the IRS use and relevance of this SORN.  
Taxpayer Delinquency Investigation file information is necessary to ensure issuance to and collection from the correct taxpayer and to ensure the accurate tax amount is collected and the proper returns are requested and secured.

**SORN Number & Name**

IRS 22.061 - Information Return Master File

Describe the IRS use and relevance of this SORN.

Information Return Master File (IRMF) is used to determine income amounts that are utilized within predictive models and routing determination within the Inventory Delivery System (IDS).

**SORN Number & Name**

IRS 26.019 - Taxpayer Delinquent Account Files

Describe the IRS use and relevance of this SORN.

Taxpayer Delinquent Account file information is necessary to ensure issuance to and collection from the correct taxpayer and to ensure the accurate tax amount is collected and the proper returns are requested and secured.

**SORN Number & Name**

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

Individual Master File information is necessary to ensure issuance to and collection from the correct taxpayer and to ensure the accurate tax amount is collected and the proper returns are requested and secured.

**SORN Number & Name**

IRS 42.021 - Compliance Programs and Projects Files

Describe the IRS use and relevance of this SORN.

Compliance Programs and Project information is used in the Inventory Delivery System (IDS) to determine the appropriate compliance function to investigate and resolve the taxpayer delinquency.

## Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

IRS Electronic Tax Administration (ETA)

What is the GRS/RCS Item Number?

RCS 32, Item 28

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item.  
IDS specific input and output data retention schedule.

What is the disposition schedule?

Delete when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.

## Data Locations

What type of site is this?

System

What is the name of the System?

Standard CFOL Overnight Processing (SCOP)

What is the sensitivity of the System?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the System.

SCOP is an application that allows for CFOL data transfers via EFTU. SCOP receives CFOL data request files, then uses batch front-end programs to retrieve the requested CFOL data and finally returns a data file with the CFOL information to the originator.

What are the incoming connections to this System?

IDS receives flat data files each week with CFOL information from the SCOP system via EFTU transfer.

What are the outgoing connections from this System?

IDS sends request files weekly to the SCOP system via EFTU transfer.

What type of site is this?

System

What is the name of the System?

Standardized IDRS Access Tier 2 (SIATIER2)

What is the sensitivity of the System?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the System.

SIATIER2 is a component of the two-tiered Standardized IDRS Access (SIA). It uses data from the Taxpayer Information File Data Store (TIF DS) to validate data provided by various other application systems. Valid data is provided to Inventory Delivery System (IDS) and to the Standardized IDRS Access Tier 1 (SIATIER1) which uses this data to update the Taxpayer Information File Data Store (TIF DS).

What are the incoming connections to this System?

IDS receives flat data files each week with Taxpayer Information File (TIF) information from SIATIER2 via EFTU.

What are the outgoing connections from this System?

IDS sends data files each week with Taxpayer Information File (TIF) information to SIATIER2 via EFTU.

What type of site is this?

System

What is the name of the System?

Taxpayer Information File (TIF)

What is the sensitivity of the System?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the System.

The TIF is the major database (hierarchical) for use within Integrated Data Retrieval System (IDRS). It comprises the Business Taxpayer Information File Data Store (BTIF DS) for Business Master File (BMF) accounts, Individual Taxpayer Information File Data Store (ITIF DS) for Individual Master File (IMF) accounts and Miscellaneous Taxpayer Information File Data Store (ZTIF DS) for Employee Plans Master File Processing (EPMF) and Automated Non-Master File (ANMF) accounts. The Weekly TIF Update (WTU) and Daily TIF Update (DLY) application systems maintain the data on the TIF. The TIF also contains the Audit Information Management System Data Store (AIMS DS) sub-schema. This Data Store is part of Integrated Data Retrieval System (IDRS) processing.

What are the incoming connections to this System?

IDS receives flat data files each week with Taxpayer Information File (TIF) information from the Standardized IDRS Access (SIA) Tier 2 system via Enterprise File Transfer Utility (EFTU) transfer.

What are the outgoing connections from this System?

IDS transfers a flat data file each week to SIA Tier 2 via EFTU for systemic review to ensure formatting correctness and adherence to IDRS transactions requirements for upload to the TIF.

What type of site is this?

System

What is the name of the System?

SPLUNK

What is the sensitivity of the System?

Federal Tax Information (FTI)

Please provide a brief description of the System.

Splunk is a Security Information and Event Management (SIEM) software solution tool composed of various dashboards that more and more IRS employees are using to aggregate and/or analyze security data for systems/applications used to ensure compliance with IRS cybersecurity standards.

What are the incoming connections to this System?

IDS sends data to SPLUNK to adhere to auditing and compliance requirements by leveraging SPLUNK SEIM dashboards for continuous monitoring, security analysis, and vulnerability management.

What type of site is this?

System

What is the name of the System?

Corporate Files Online (CFOL)

What is the sensitivity of the System?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the System.

CFOL systems are: Business Master File On-Line (BMFOL), Business Return Transaction File On-Line (BRTFOL), Duplicate TIN On-Line (DUP TIN), Individual Master File On-Line Processing (IMFOL), Individual Return Transaction File On-Line (IRTFOL), Returns Preparer Inventory On-Line (RPVOL), Employee Plans Master File Online (EMFOL, EPMFOL), Information Returns Transcript File on Line (IRPTR), Duplicate Direct Deposit On-Line (DUP DIRECT), and Taxpayer Delinquency Investigation Supplement On Line (SUPOL).

What are the incoming connections to this System?

Flat data files containing CFOL data are transferred to IDS weekly via the SCOP program using EFTU.

What are the outgoing connections from this System?

IDS transfers flat data files containing CFOL data requests weekly via the SCOP program using EFTU.