

Date of Approval: 06/04/2024

Questionnaire Number: 1121

## Basic Information/Executive Summary

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

eGain Solve-Chat-External

Acronym

eSC

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.

The Service and User & Network Services (UNS) utilizes eGain Solve™, an omnichannel customer engagement software suite which is implemented as a Managed Services solution, hosted in an Amazon Web Services (AWS) GovCloud private cloud environment. eGain is the Managed Service Provider (MSP) that manages the system. eGain Chat™ enables the Service to offer real-time chat assistance to website visitors. Agents can exchange text messages, files,

web pages, and knowledge base articles with visitors to answer their queries, proactively as well as reactively. Currently, the Service is offering both unauthenticated & authenticated chat to taxpayers in the Online Payment Agreement. Initially, the Chat begins as unauthenticated where the taxpayer can ask general questions, and the assistor provides online options to resolve the issue. Proactive Chat is unauthenticated & offered to taxpayers when they are on “The Additional Information on Payment Plans” webpage at <https://www.irs.gov/payments/payment-plans-installment-agreements>. If the Chat reaches a point where access to the taxpayer account is needed to resolve the issue, the assistor will request additional authentication from the user to allow them to view the taxpayer's IRS account(s) and help answer the inquiry. Currently, authenticated chats are not offered to POAs as they encounter error messages; these features are only available to individuals. This technology enables taxpayers to be directed to an appropriate IRS.gov landing page for assistance in lieu of calling the toll-free number. The taxpayer participation is voluntary. The benefits of this functionality align with the IRS strategic goal of improving service to make voluntary compliance easier for taxpayers.

## **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).

eGain Solve's - Chat is used as a communication platform to share information. Live chat offers the capability for live IRS assistors to perform taxpayer specific actions and/or provide taxpayer specific information only after the taxpayer successfully authenticates via Secure Access Digital Identity (SADI). Specific use of SBU/PII will be based on the IRS Business Operating Division (BOD) use case needs, system and process training, and standard operating procedures of the user groups. As this is a communication platform with file sharing capabilities, there are multiple document types that will be exchanged. These document types will contain the same or similar SBU/PII as what is currently contained in traditionally paper-based file sharing methods like correspondence via US or International mail, faxes, or documents provided via face-to-face meetings. Instead of these traditional methods, such documents will be sent and received by Secure Chat but only after the taxpayer or authorized representative has fully authenticated via Secure Access Digital Identity (SADI).

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

Email Address

Employer Identification Number

Internet Protocol Address (IP Address)

Name

Social Security Number (including masked or last four digits)

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 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.

For authenticated live chat interaction, taxpayers can provide PII during their interactions with IRS Agents. This data is visible to the taxpayer and the Agent; it is also retained as transcript. eGain has a Cybersecurity-approved audit plan last revised in Sept 2020. A complete audit trail of the use of the system is captured and ingested by SPLUNK. The system monitors for security risks and compliance violations to ensure that the use of the system takes place only for an approved purpose that is within the professional responsibility of each user. It records all actions of the taxpayer/user in near-real-time and transmits to Enterprise Security Audit Trail (ESAT)/Security Audit and Analysis System (SAAS) logs for Cybersecurity review. The audit trail contains the audit trail elements as required in current 10.8.1.3.3, Audit and Accountability Policy and Procedures. The content

of the audit record includes the following data elements: USERID, USER TYPE, SYSTEM, EVENTID, TAXFILERTIN, TIMESTAMP (e.g., date and time of the event), ADDITIONAL APPLICATION DATA (action taken of user when creating the event). The following transactions fall under the criteria of an Auditable Event: Log onto the system [Log in, Session Created] (Success, Fail), Log off the system [Log out, Session Completed] (Success, Fail), all agents (privileged) events, all system and data interactions concerning Personally Identifiable Information (PII) and Sensitive but Unclassified (SBU), to include external user data [Session Created, Session Completed, Session Timed Out] (Success, Fail) The collection and management of auditable data complies with IRS, Treasury, and other federal requirements which require the following data elements to be audited.

1.4 Is this a new system?

Yes

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.

The ABA Application ID number is identified as 211459 on the ABA.

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?

eGain, formerly known as Taxpayer Digital Communications (TDC) was formerly approved under PCLIA# 5188. Note: When the prior PCLIA's were created (#5188, #3470, #801), the Taxpayer Digital Communications (TDC) Program Office in the business unit Office of Online Services (OLS) implemented this solution and labeled the program "TDC". In early 2021, the managed service contract transitioned to IT UNS CCSD who references the program as eGain. Hence, the terms TDC and eGain were used interchangeably. In 2024, CCSD requested businesses replace 'TDC' with the name of the product, i.e., Secure Messaging, Chatbot, Live Chat. In addition, for purposes of clearly communicating to the public the various components of eGain offered in the Service, the PCLIA was split into three (3): one for Secure Messaging, one for Chat and one for Virtual Assistant (Chatbot).

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.

User and Network Services (UNS) Governance Board and Strategic Development  
Executive Steering Committee (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?

Yes

3.2 What is the methodology used and what database is training your AI?

This project implemented the chatbot, which provides self-service Frequently Asked Questions (FAQ) to taxpayers regarding selected topics. The Intent Engine (using Natural Language Processing (NLP) and AI algorithms) classifies taxpayers' utterances (questions) into intents (requests). The answers provided to the taxpayers are not created by Generative AI. The responses of the chatbot and business logic is predetermined by content owners. This AI tool aims to classify/navigate to a correct predetermined response.

3.3 Does this system use cloud computing?

Yes

3.31 Please identify the Cloud Service Provider (CSP), FedRAMP Package ID, and date of FedRAMP authorization.

Amazon Web Services (AWS) GovCloud, F1603047866, 6/21/2016 eGain,  
FR2023601671, 12/15/2021

3.32 Who has access to the CSP audit data (IRS or 3rd party)?

The vendor audits CSP audit data.

3.32 Does the CSP allow auditing?

Yes

3.33 Please indicate the background check level required for the CSP (None, Low, Moderate or High).

High

3.4 Is there a breach/incident plan on file?

Yes

3.5 Does the data physically reside in systems located in the United States and its territories and is all access and support of this system performed from within the United States and its territories?

Yes

3.6 Does this system interact with the public through a web interface?

Yes

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

Yes

3.62 Please upload the approved DIRA report using the Attachments button.

Yes

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

For eGain Chat, a message is displayed in the pre-chat screen with legally approved language before starting a chat session. The IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice which provides the legal right to ask for information under Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. Under these sections, response is mandatory. Code section 6109 requires the individual provide an identifying number. SADI is the means of authentication and doing the collection of information. There is a notice informing taxpayer of the need to first verify their identity. If the source is a Federal tax form, then notice was given. Users have the ability to decline the chat session if they don't want to share the required information.

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.

N/A. The information is collected voluntarily from the taxpayer.

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

N/A

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

Processes are currently in place to ensure 'due process' is followed as it is done today via phone. These processes may be modified for eGain Solve but the rules for handling PII are the same. If a caller views information as being incorrect, they will be able to communicate with IRS resources to make the requisite changes. eGain Solve is a communication platform only. IRS users also need to submit a BEARS request that is approved by management before being granted access to the system. Once access is granted, each user of eGain Solve is granted permission and roles that only allow them to see what they have permission for. Finally, all access to customer data is auditable with full tracking capability.

4.1 Who owns and operates the system (IRS Owned and Operated, IRS Owned and Contractor Operated, Contractor Owned and Operated)?

IRS Owned and Contractor 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.

IRS Employees: Users, Managers (Read and Write Access) IRS Employees: Developers (Administrator Access) Contractors: Contractor System Administrator (Read Only Access)/Background Level High Contractors: Contractor Developers (Administrator Access)/Background Level High Contractors:

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”.

Under 5,000

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 to the eGain is requested via Business Entitlement Access Request System (BEARS). Data access is granted on a need-to-know basis. The BEARS enrollment process requires that an authorized manager approve access requests on a case-by-case basis. Access approval is based on the Users role(s) and responsibilities. Users are given the minimum set of privileges required to perform their regular and recurring work assignments; they are restricted from changing the boundaries of their access without management approval. Write, Modify, Delete, and/or Print) are defined on BEARS 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.

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?

There are internal programming consistency checks and record counts to validate the data that is loaded into the system is accurate. DIRAs include, TDC Authenticated Chat, Digital Identity Acceptance Statement Addendum, DIRA Internal Results. C-ASCA performed 4/2/2024 listed 4 POAMS. 46815, Planned completion date 6/30/2024. -42658- Planned completion date 10/31/2024. -46816- Planned completion date 6/30/2024. -49591, Planned completion date 5/30/2025. Twenty-eight previous deficiencies went down to two. Continuous monitoring will address and resolve outstanding deficiencies.

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?

No

## Interfaces

### Interface Type

IRS Systems, file, or database

### Agency Name

Enterprise Security Audit Trail (ESAT)

### Incoming/Outgoing

Incoming (Receiving)

### Agency Agreement

No

### Transfer Method

Electronic File Transfer Utility (EFTU)

### Interface Type

IRS Systems, file, or database

### Agency Name

Unified Contact Center Enterprise (UCCE)

### Incoming/Outgoing

Both

### Agency Agreement

No

### Transfer Method

IPSEC TUNNEL

### Interface Type

IRS Systems, file, or database

### Agency Name

IRS Email Relay Service

### Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Other

Other Transfer Method

eMail

**Interface Type**

IRS Systems, file, or database

Agency Name

Secure Access Digital Identity (SADI)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Amazon Web Services Platform (AWS)

## **Systems of Records Notices (SORNs)**

**SORN Number & Name**

IRS 44.001 - Appeals Case Files

Describe the IRS use and relevance of this SORN.

**PURPOSE:** To document the actions taken during Appeals' administrative review of IRS proposed adjustments, collection actions, or Freedom of Information Act (FOIA) initial determinations. **ROUTINE USES: OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:** Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

## **SORN Number & Name**

IRS 26.019 - Taxpayer Delinquent Account Files

Describe the IRS use and relevance of this SORN.

**PURPOSE:** To provide inventory control of delinquent accounts.  
**ROUTINE USES: OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:** Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted. To appropriate agencies, entities, and persons when: (a) The IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

## **SORN Number & Name**

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

Describe the IRS use and relevance of this SORN.

**PURPOSE:** To administer and enforce Trust Fund Recovery Penalty cases under 26 U.S.C. 6672. **ROUTINE USES: OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:** Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted. To appropriate agencies, entities, and persons when: (a) The IRS suspects or has confirmed that the security or confidentiality of information in the system of records

has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

### **SORN Number & Name**

IRS 36.003 - General Personnel and Payroll Records

Describe the IRS use and relevance of this SORN.

**PURPOSE:** To administer personnel and payroll programs.  
**ROUTINE USES:** OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES: Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted. (1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

### **SORN Number & Name**

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

**SORN Number & Name**

OPM/GOVT-1 - General Personnel Records

Describe the IRS use and relevance of this SORN.

The OPF, which may exist in various approved media, and other general personnel records files, is the official repository of the records, reports of personnel actions, and the documentation required in connection with these actions affected during an employee's Federal service. The personnel action reports and other documents, some of which are filed in the OPF, give legal force and effect to personnel transactions and establish employee rights and benefits under pertinent laws and regulations governing Federal employment. Routine Uses of Records Maintained in the Systems, Including Categories of Users and the Purposes of Such Uses: These records and information in these records may be used:

- a. To disclose information to Government training facilities (Federal, State, and local) and to non-Government training facilities (private vendors of training courses or programs, private schools, etc.) for training purposes.

**SORN Number & Name**

Treasury .002 - Grievance Records

Describe the IRS use and relevance of this SORN.

PURPOSE(S): To adjudicate employee administrative grievances filed under the authority of 5 CFR part 771 and the Department's Administrative Grievance Procedure. ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES: These records may be used: (1) To disclose pertinent information to the appropriate Federal, state, or local agency responsible for investigating, prosecuting, enforcing, or implementing a statute, rule, regulation, or order, where the disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulation;

**SORN Number & Name**

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

PURPOSE: 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. ROUTINE USES: Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted. (1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS determines that the records are relevant and necessary to the proceeding or advice sought. (2) Disclose information in a proceeding (including discovery) before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity.

### **SORN Number & Name**

Treasury .003 - Treasury Child Care Tuition Assistance Records

Describe the IRS use and relevance of this SORN.

PURPOSE(S): To establish and verify Department of the Treasury employees' eligibility for childcare subsidies in order for the Department of the Treasury to provide monetary assistance to its employees. Records are also maintained so the Department can make payments to childcare providers on an employee's behalf. ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES: These records may be used to: (1) Disclose pertinent information to the appropriate Federal, State, or local agency responsible for investigating, prosecuting, enforcing, or implementing a statute, rule, regulation, or order, where the Department of the Treasury becomes aware of an indication of a violation or potential violation of civil or criminal law or regulation;

**SORN Number & Name**

IRS 26.012 - Offer in Compromise Files

Describe the IRS use and relevance of this SORN.

**PURPOSE:** To process offers to compromise a tax liability.

**ROUTINE USES:** Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

**SORN Number & Name**

Treasury .001 - Treasury Payroll and Personnel System

Describe the IRS use and relevance of this SORN.

**PURPOSE(S):** The purposes of the system include, but are not limited to: (1) Maintaining current and historical payroll records that are used to compute and audit pay entitlement; to record history of pay transactions; to record deductions, leave accrued and taken, bonds due and issued, taxes paid; maintaining and distributing Leave and Earnings statements; commence and terminate allotments; answer inquiries and process claims;

**ROUTINE USES OF RECORDS :** These records may be used to: (1) Furnish data to the Department of Agriculture, National Finance Center (which provides payroll and personnel processing services for Treasury under a cross-servicing agreement) affecting the conversion of Treasury employee payroll and personnel processing services; the issuance of paychecks to employees and distribution of wages; and the distribution of allotments and deductions to financial and other institutions, some through electronic funds transfer;

**SORN Number & Name**

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

**PURPOSE:** To maintain records of business tax returns, return transactions, and authorized taxpayer representatives. **ROUTINE USES:** Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used

as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

**SORN Number & Name**

IRS 50.003 - Tax Exempt & Government Entities (TE/GE) Reports of Significant Matters

Describe the IRS use and relevance of this SORN.

Routine uses: Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103 and 6104 where applicable. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

**SORN Number & Name**

IRS 26.020 - Taxpayer Delinquency Investigation Files

Describe the IRS use and relevance of this SORN.

PURPOSE: To track information on taxpayers who may be delinquent in Federal tax payments or obligations. ROUTINE USES: OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES: Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted. To appropriate agencies, entities, and persons when: (a) The IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.



**SORN Number & Name**

IRS 50.001 - Tax Exempt & Government Entities (TE/GE)  
Correspondence Control Records

Describe the IRS use and relevance of this SORN.

Routine uses: Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103 and 6104 where applicable. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

**SORN Number & Name**

IRS 26.009 - Lien Files

Describe the IRS use and relevance of this SORN.

PURPOSE: To identify those individuals on whom a Notice of Federal Tax Lien, Start Printed Page 54086 discharge, or subordination on lien attachment has been filed. ROUTINE USES: Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

**SORN Number & Name**

IRS 42.021 - Compliance Programs and Projects Files

Describe the IRS use and relevance of this SORN.

PURPOSE: To track information relating to special programs and projects to identify non-compliance schemes and to select individuals involved in such schemes for enforcement actions. ROUTINE USES: OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES: Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted. To appropriate agencies, entities, and persons when: (a) The IRS

suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

### **SORN Number & Name**

IRS 44.003 - Appeals Centralized Data

Describe the IRS use and relevance of this SORN.

PURPOSE: To track information about cases in inventory and closed cases. ROUTINE USES: OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES: Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

### **SORN Number & Name**

Treasury .015 - General Information Technology Access Account Records

Describe the IRS use and relevance of this SORN.

PURPOSES: This system will allow Treasury to collect a discrete set of personally identifiable information in order to allow authorized individuals access to, or interactions with, Treasury information technology resources, and allow Treasury to track use of its information technology resources. The system enables Treasury to maintain account information required for approved access to information technology; lists of individuals who are appropriate organizational points of contact; and lists of individuals who are emergency points of contact. The system will also enable Treasury to provide individuals access to certain meetings and programs where additional information is required

and, where appropriate, facilitate collaboration by allowing individuals in the same operational program to share information. ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES: Disclosure of tax returns and tax return information may be made only as allowed by 26 U.S.C. 6103. In addition to those disclosures generally permitted under 5 U.S.C. 552a (b) of the Privacy Act, all or a portion of the records or information contained in this system may be disclosed outside Treasury as a routine use pursuant to 5 U.S.C. 552a (b) (3), as follows:

**SORN Number & Name**

IRS 50.222 - Tax Exempt/Government Entities (TE/GE) Case Management Records

Describe the IRS use and relevance of this SORN.

PURPOSE: This system will provide TE/GE records for case management, including employee assignments and file tracking. TE/GE maintains records on businesses, organizations, employee plans, government entities, and Indian Tribal Government entities and individuals, such as principals and officers, connected with these entities. Records in this system are used for law enforcement investigations and may contain identifying information about informants who have provided significant information relevant to investigations of taxpayers. ROUTINE USES: OF RECORDS MAINTAINED IN THE SYSTEM INCLUDING CATEGORIES OF USERS AND PURPOSES OF SUCH USES: Disclosure of return and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

**SORN Number & Name**

IRS 42.001 - Examination Administrative Files

Describe the IRS use and relevance of this SORN.

PURPOSE: To document the examinations of tax returns or other determinations as to a taxpayer's tax liability; to document determinations whether or not to examine a taxpayer; and to analyze trends in taxpayer compliance. ROUTINE USES: OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING

CATEGORIES OF USES AND THE PURPOSES OF SUCH USES: Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted. To appropriate agencies, entities, and persons when: (a) The IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

### **SORN Number & Name**

IRS 24.047 - Audit Underreporter Case Files

Describe the IRS use and relevance of this SORN.

PURPOSE: To reconcile discrepancies between tax returns and information returns filed. ROUTINE USES: Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

## **Records Retention**

### **What is the Record Schedule System?**

General Record Schedule (GRS)

What is the retention series title?

5.2

What is the GRS/RCS Item Number?

020

What type of Records is this for?

Electronic

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

Intermediary records. Records that meet the following conditions: • They exist for the sole purpose of creating a subsequent record and • They are not required to meet legal or fiscal obligations, or to initiate, sustain, evaluate, or provide evidence of decision-making. This includes certain analog and electronic source records for electronic systems that are not otherwise excluded. For specific examples, see the GRS 5.2 Frequently Asked Questions (FAQs). Exclusion: Source records that have been digitized. GRS 4.5, item 010, covers these records. Note: The GRS provides disposition authority for copies of electronic records from one system that are used as source records to another system, for example an extracted data set. The GRS does not apply to either the originating system or the final system in which the final records reside. These systems must be disposed of per an agency-specific schedule, or if appropriate, another GRS. It is possible that sometimes information is moved from one system to another without the creation of an intermediary copy.

What is the disposition schedule?

Some eGain data files are approved for deletion/destruction under the National Archives and Records Administration's (NARA) General Records Schedules (GRS). Records related to general customer service operations (administrative support) including communications with the public regarding status of customer support, tickets and tracking logs, reports on customer management data, customer feedback should be managed according to GRS 5.2, Item 020: Temporary. Disposition Instructions: Destroy when no longer needed for business use, or according to an agency predetermined time period or business rule.

## Data Locations

What type of site is this?

System

What is the name of the System?

SPLUNK

What is the sensitivity of the System?

Sensitive But Unclassified (SBU)

What is the URL of the item, if applicable?

N/A

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.

What are the incoming connections to this System?

A data extraction is performed as per National Institute of Standard Technology controls.

What are the outgoing connections from this System?

N/A