

Date of Approval: 09/04/2025
Questionnaire Number: 2564

Basic Information/Executive Summary

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

Automated Manual Assessments

Acronym:

AMA

Business Unit

Chief Financial Officer

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 Automated Manual Assessments (AMA) program provides IRS an automated assessment process and eliminates many of the manual procedures for processing these assessments. The program performs the following: math verification, date edits and validates transactions, assigns the Document Locator Number (DLN) thus eliminating duplicate numbers, prints Form 3552, Original Entry Key Verification (OE/KV), sorts and compiles by form numbers, accumulates tax, penalties and interest for each batch, creates Form 813, archives the assessment, and provides consistency throughout the nation for appropriate journal entries.

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 design of the application is to provide one stop processing and eliminate many of the manual procedures for processing assessments. AMA uses the data to accomplish the following tasks: Math verification for balancing data edits and validating transactions, Assigns the DLN, eliminating duplicate numbers, Prints Form 3552 (Prompt Assessment Billing Assembly), Original Entry/Key Verification (OE/KV), Sorts and complies by form numbers. The request for a manual assessment is prepared on Form 2859. When the request is received in Revenue Accounting, the technician reviews Form 2859 for completeness and accuracy. It is the revenue officer's responsibility to submit current, accurate, and complete information for each assessment. Key verification is done after each Form 2859 is input to ensure the assessment was transcribed correctly into the system. Form 2859 must be entered prior to or on the assessment date. The dates are written on Form 2859 to ensure the form is processed timely. After the assessment is entered into AMA, it must be entered in Redesigned Revenue Account System (RRACS). RRACS will not accept an expired assessment date; therefore, all processing must be current.

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

Address

Document Locator Number (DLN)

Email Address

Employer Identification Number

Federal Tax Information (FTI)

Individual Taxpayer Identification Number (ITIN)

Internet Protocol Address (IP Address)

Name

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

PII for personnel administration - 5 USC

SSN for tax returns and return information - IRC section 6109

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)?

Application

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

3

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?

1089

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

Automated Manual Assessments (AMA)

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.)

The changes made to the PCLIA to include PII such as: Address, Email Address.

An additional update to the Interface section of the PCLIA to include Splunk.

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.

Governance Board - Application Development Compliance Domain Governance Board - AD Comp D GB

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.

210083

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.

Not Applicable, AMA does not disclose any PII to any third party 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)

AMA is an internal application; the public does not have access to the application and are unable to make changes or corrections.

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

No

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.)

IRS Role(s) Users - Read and Write
Managers - Read and Write
Sys. Administrators - Administrator
Administrator Developers - Read Only

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.

AMA is an internal-facing application and is providing a link to the IRS Intranet Privacy Policy and Privacy Act Statement within the warning banner of the application. The link to IRS Intranet Privacy Policy and Privacy Act Statement is:
<https://irsgov.sharepoint.com/sites/IRSSource/SitePages/Privacy.aspx>

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".

50,000 to 100,000

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".

Not Applicable

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".

100,000 to 1,000,000

21 Identify any "other" records categories not attributable to the categories listed above; identify the category and the number of corresponding records, to the nearest 10,000; if no other categories exist, enter "Not Applicable".

Not Applicable

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

The AMA system utilizes the standard IRS on-line access 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 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. A Business Entitlement Access Request System (BEARS) request is input by a user for the role they want in AMA. There are several BEARS entitlements (roles) that will be validated within the AMA application. Roles: AMA User, Auto 2859 User, AMA Manager, Auto 2859 Manager, AMA Admin, AMA Developer.

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.

There are no known privacy and civil liberties risks related to privacy controls.

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.

AMA system captures all auditable events as required by the Enterprise Security Audit Trail (ESAT) in compliance with IRM 10.8.1 and IRM 10.8.2. All audit logs AMA generates are automatically sent to SPLUNK.

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

No

Interfaces

Interface Type

Forms

Agency Name

Form 2859 - Request for Quick or Prompt Assessment

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Internally Shared drive

Interface Type

IRS Systems, file, or database

Agency Name
SDI.AMA
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type

Forms
Agency Name
Form 3552 - Prompt Assessment Billing Assembly
Incoming/Outgoing
Outgoing (Sending)
Transfer Method
Other
Other Transfer Method
Form 3552 are sent through the pipeline to Integrated Submission
and Remittance Processing (ISRP)

Interface Type

Forms
Agency Name
Form 3552 -Prompt Assessment Billing Assembly
Incoming/Outgoing
Outgoing (Sending)
Transfer Method
Mail

Interface Type

IRS Systems, file, or database
Agency Name
AMA Updates
Incoming/Outgoing
Outgoing (Sending)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database
Agency Name
AMA _Web
Incoming/Outgoing
Both
Transfer Method
Other

Other Transfer Method
Application to internal database and back to application

Interface Type

Forms

Agency Name

Form 2859 - Request for Quick or Prompt Assessment

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Enterprise Fax (eFax)

Interface Type

IRS Systems, file, or database

Agency Name

Splunk

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secured channel via HTTPS

Interface Type

Forms

Agency Name

Form 813 -Document Register

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Other

Other Transfer Method

The Form 813 are journal in Redesign Revenue Accounting Control System (RRACS)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business 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 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.

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 tax returns, return transactions, and authorized taxpayer representatives.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Taxpayer Services Division 29

What is the GRS/RCS Item Number?

RCS 29, item 162

What type of Records is this for?

Both (Paper and Electronic)

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

Tax Transfer Vouchers and Excess Collection Posting Document (Forms 514-B, 2424, 3413, 3456, 3552, 3731 and 3809 for other than transfer to the Unidentified Remittance File [Account 4620])

What is the disposition schedule?

(1) Open or unapplied excess collection documents. (Job No. NC1-58-82-9, Item 162) AUTHORIZED DISPOSITION Retire to Records Center 5 years after end of processing year. Destroy 30 years after end of processing year. (2) Closed excess collection documents. (Job No. NC1-58-82-9, Item 162) AUTHORIZED DISPOSITION Retire to Records Center 1 year after end of processing year. Destroy 5 years after end of processing year. (3) Tax Transfer Vouchers (Form 514-B) and Excess Collection Posting Documents. (Job No. N1-58-94-4) (P&I, 3/22/99) AUTHORIZED DISPOSITION Retire to Records Center 1 year after period covered by account. Destroy 6 years after period covered by account. (4) Credit Transfer Voucher (Form 2158). Credit transfer vouchers used to transfer NMF Form 1042

transactions to other service centers. (Job No. N1-58-94-4)
AUTHORIZED DISPOSITION Retire to Records Center 1 year
after internal audit of accounts. Destroy 6 years after internal audit
of accounts.

Data Locations

What type of site is this?

System

What is the name of the System?

AMA Application Database

What is the sensitivity of the System?

Sensitive But Unclassified (SBU)

Please provide a brief description of the System.

AMA Application Database is used to store assessment data

What are the incoming connections to this System?

AMA web application

What are the outgoing connections from this System?

AMA web application