

Date of Approval: **April 26, 2021**

PIA ID Number: **5994**

SYSTEM DESCRIPTION

Enter the full name and acronym for the system, project, application and/or database.

Automated Manual Assessments, AMA

Is this a new system?

No

Is there a PCLIA for this system?

Yes

What is the full name, acronym and milestone of the most recent PCLIA?

Automated Manual Assessments, AMA, PIAMS # 3410

What is the approval date of the most recent PCLIA?

5/3/2018

Changes that occurred to require this update:

Internal Flow or Collection

Expiring PCLIA

Were there other system changes not listed above?

No

What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.

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

Current ELC (Enterprise Life Cycle) Milestones:

Operations & Maintenance (i.e. system is currently operational)

Is this a Federal Information Security Management Act (FISMA) reportable system?

Yes

GENERAL BUSINESS PURPOSE

What is the general business purpose of this system? Provide a clear, concise description of the system, application or database, the reason for the system, and the benefits to the IRS to use the information, and how the information will be used.

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.

PII DETAILS

Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information: or any other type of Sensitive but Unclassified (SBU) information or PII such as information about IRS employees or outside stakeholders?

Yes

Does the system use, collect, receive, display, store, maintain, or disseminate Social Security Numbers (SSN's) or tax identification numbers (i.e. last 4 digits, etc.)?

Yes

What types of tax identification numbers (TIN) apply to this system?

Social Security Number (SSN)

List the approved Treasury uses of the SSN:

Legal/statutory basis (e.g. where collection is expressly required by statute)

Statistical and other research purposes

Explain why the authorized use(s) above support the new or continued use of SSNs (or tax identification numbers).

The AMA system requires the use of SSNs because no other identifier can be used to uniquely identify a taxpayer.

Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN's (or tax identification numbers).

There is no planned mitigation strategy to mitigate or eliminate the use of the SSN on the system. There is no alternative to the use of the SSN. The SSN is the significant

part of the data being processed. The SSN is required to be present on the Form 3552 as this document is transcribed so that the assessment can be posted to the taxpayer's account. AMA holds the taxpayer mailing address to have the billing assembly mailed. The Office of Management and Budget Circular A-130 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs, which the Service continues to develop strategies to meet. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

Employer Identification Number

Other Taxpayer Identification Number

Does this system use, collect, receive, display, store, maintain or disseminate other (non-SSN) PII (i.e. names, addresses, etc.)?

Yes

Specify the PII Elements:

Name

Mailing address

Tax Account Information

Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?

Yes

Specify the types of SBU from the SBU Types List:

Agency Sensitive Information Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission.

Official Use Only (OUO) or Limited Official Use (LOU) Information designated as OUO or LOU is information that: is exempt under one of the statutory Freedom of Information Act exemptions; is prohibited by other laws or regulations; would significantly impede the agency in carrying out a responsibility or function; or would constitute an unwarranted invasion of privacy.

Protected Information Information which if modified, destroyed or disclosed in an unauthorized manner could cause: loss of life, loss of property or funds by unlawful means, violation of personal privacy or civil rights, gaining of an unfair procurement advantage by contractors bidding on government contracts, or disclosure of proprietary information entrusted to the Government.

Are there other types of SBU/PII used in the system?

No

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

PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, & 6012e(a)

SSN for tax returns and return information is Internal Revenue Code Section 6109

Has the authority been verified with the system owner?

Yes

BUSINESS NEEDS AND ACCURACY

Explain the detailed business needs and uses for the SBU/ PII, and how the SBU / PII is limited only to that which is relevant and necessary to meet the mission requirements of the system. If SSNs (or tax identification numbers) are used, explicitly explain why use of SSNs meets this criteria. Be specific.

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.

How is the SBU/PII verified for accuracy, timeliness and completion?

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.

PRIVACY ACT AND SYSTEM OF RECORDS

The Privacy Act requires Federal agencies that maintain a system of records to publish systems of records notices (SORNs) in the Federal Register for records from which information is retrieved by any personal identifier for an individual who is a US citizen or an alien lawfully admitted for permanent residence. The Privacy Act also provides for criminal penalties for intentional noncompliance.

Does your application or this PCLIA system pertain to a group of any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence? An identifier may be a symbol, voiceprint, SEID, or other personal identifier that is used to retrieve information.

Yes

Identify the Privacy Act SORN(s) that cover these records.

IRS 24.030 Customer Account Data Engine Individual Master File

IRS 24.046 Customer Account Data Engine Business Master File

IRS 34.037 Audit Trail and Security Records

RESPONSIBLE PARTIES

Identify the individuals for the following system roles:

Official Use Only

INCOMING PII INTERFACES

Does the system receive SBU/PII from other systems or agencies?

Yes

Does the system receive SBU/PII from IRS files and databases?

Yes

Enter the files and databases:

System Name: Standardized IDRS Access Tier II (SIA) (Merged under IDRS)

Current PCLIA: No

SA&A: No

Does the system receive SBU/PII from other federal agency or agencies?

No

Does the system receive SBU/PII from State or local agency (-ies)?

No

Does the system receive SBU/PII from other sources?

No

Does the system receive SBU/PII from Taxpayer forms?

Yes

Please identify the form number and name:

Form Number: Form 2859

Form Name: Request for Quick or Prompt Assessment

Does the system receive SBU/PII from Employee forms (e.g. the I-9)?

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

Yes

Does this system disseminate SBU/PII to other IRS Systems?

Yes

Identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

System Name: Security Audit and Analysis System (SAAS)

Current PCLIA: Yes

Approval Date: 4/6/2020

SA&A: Yes

ATO/IATO Date: 4/29/2020

System Name: Standardized IDRS Access Tier II (SIA) (Merged under IDRS)

Current PCLIA: No

SA&A: No

System Name: Taxpayer
Current PCLIA: No
SA&A: No

System Name: ISRP
Current PCLIA: Yes
Approval Date: 11/5/2020
SA&A: Yes
ATO/IATO Date: 12/26/2019

System Name: RRACS
Current PCLIA: Yes
Approval Date: 4/17/2019
SA&A: Yes
ATO/IATO Date: 11/12/2020

Identify the authority.

The authority is Redesign Revenue Accounting Control System (RRACS). Integrated Submission and Remittance Processing (ISRP) is the other outgoing system. Tax Administration.

For what purpose?

Data exchanged between RRACS and AMA is completed by AMA generating Form 813 and a technician manually entering data into RRACS. There is not an electronic exchange of data between either RRACS or AMA. AMA functions as a stand-alone system. Tax Administration.

Does this system disseminate SBU/PII to other Federal agencies?

No

Does this system disseminate SBU/PII to State and local agencies?

No

Does this system disseminate SBU/PII to IRS or Treasury contractors?

No

Does this system disseminate SBU/PII to other Sources?

No

PRIVACY SENSITIVE TECHNOLOGY

Does this system use social media channels?

No

Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?

No

Does the system use cloud computing?

No

Does this system/application interact with the public?

No

INDIVIDUAL NOTICE AND CONSENT

Was/is notice provided to the individual prior to collection of information?

Yes

How is notice provided? Was the individual notified about the authority to collect the information, whether disclosure is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects on the individual, if any, if they decide not to provide all or any of the requested information?

Quick, prompt, jeopardy, and termination assessments are increases in tax, penalty, or interest that must be manually processed because the increase cannot be delayed by normal processing. Generally, area office and campus personnel prepare these manual assessments when the expiration of the period is imminent or when the collection process must be accelerated. The only variable that distinguishes one assessment from another is the reason for making the assessment. Different reasons for making either a quick, prompt, jeopardy, or termination assessment are defined below, and notice routing instructions are provided. Notice, consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC.

Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?

No

Why not?

Manual assessments (also referred to as "prompt" or "quick" assessments) should be limited to those cases meeting one of the following criteria: Imminent Statute: There is a deficiency

and the statute is due to expire within 60 days or will not be received in Centralized Case Processing (CCP) before the statute is within 60 days of expiration. Agreed Unpaid Deficiency over \$100,000: If there is a deficiency, over \$100,000 which is agreed and unpaid, that will not be received in CCP for final closure within 30 days of the agreement date. Note: Due to the critical nature of these criteria, manual assessments will be given a higher priority than partial assessments. Notice, consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC.

How does the system or business process ensure 'due process' regarding information access, correction and redress?

Manual assessments (also referred to as "prompt" or "quick" assessments) should be limited to those cases meeting one of the following criteria: Imminent Statute: There is a deficiency and the statute is due to expire within 60 days or will not be received in CCP before the statute is within 60 days of expiration. Agreed Unpaid Deficiency over \$100,000: If there is a deficiency, over \$100,000 which is agreed and unpaid, that will not be received in CCP for final closure within 30 days of the agreement date. Note: Due to the critical nature of these criteria, manual assessments will be given a higher priority than partial assessments. Notice, consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC.

INFORMATION PROTECTION

Identify the owner and operator of the system (could be IRS owned and Operated; IRS owned, contractor operated; contractor owned and operated).

IRS Owned and Operated

The following people have access to the system with the specified rights:

IRS Employees

Users: Read Write

Managers: Read Write

System Administrators: Administrator

Developers: Read Only

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

Employees request access to AMA by submitting an Online 5081 which must be approved by their manager. Access to the data is determined by the manager based on a user's position and need-to-know.

RECORDS RETENTION SCHEDULE

Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) approved a Records Control Schedule (RCS, IRS Document 12990) for the retention and destruction of official agency records stored in this system?

No

You must work with the IRS Records and Information Management (RIM) Program Office to address records retention requirements before you dispose of any records in this system.

SA&A OR ASCA

Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?

Yes

What date was it completed?

10/14/2020

Describe the system's audit trail.

The information about each auditable and actionable event requires a certain amount of storage. This section includes online, offline, and archival storage requirements because they all involve storage capacity IRM 10.8.3 includes high-level requirements that define the time periods mentioned above: On-system (2 days' worth of audit trails) Off-system but readily available (6 months' worth of audit trails) Archival (6 years for non-tax-related audit trails). AMA is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.

PRIVACY TESTING

Does the system require a System Test Plan?

Yes

Is the test plan completed?

Yes

Where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)?

Yes, in DocIT and during the ASCA testing cycle IRM 2.127.2 National Institute of Standards and Technology Special Publication (NIST SP) 800-53 Control: The information

system protects the [confidentiality and integrity (IRM 10.8.1.4.16.7 (1))] of transmitted information. NIST SP 800-53 Control Enhancements: The information system implements cryptographic mechanisms to prevent unauthorized disclosure of information and detect changes to information (IRM 10.8.1.4.16.7.1 (1)) during transmission unless otherwise protected by IRS IT-approved alternative physical safeguards (e.g. protected distribution system (IRM 10.8.1.4.16.7.1 (1))).

Were all the Privacy Requirements successfully tested?

Yes

Are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved?

No

Describe what testing and validation activities have been conducted or are in progress to verify and validate that the applicable Privacy Requirements (listed in header) have been met?

The information system protects the [confidentiality and integrity (IRM 10.8.1.4.16.7 (1))] of transmitted information. National Institute of Standards and Technology Special Publication (NIST SP)800-53 Control Enhancements: The information system implements cryptographic mechanisms to prevent unauthorized disclosure of information and detect changes to information (IRM 10.8.1.4.16.7.1 (1)) during transmission unless otherwise protected by IRS IT-approved alternative physical safeguards (e.g. protected distribution system (IRM 10.8.1.4.16.7.1 (1))).

SBU DATA USE

Does this system use, or plan to use SBU Data in Testing?

No

NUMBER AND CATEGORY OF PII RECORDS

Identify the number of individual records in the system for each category:

IRS Employees: Under 50,000

Contractors: Not Applicable

Members of the Public: 100,000 to 1,000,000

Other: No

CIVIL LIBERTIES

Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?

No

Is the system information used to conduct 'data-mining' as defined in the Implementing Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804?

No

Will this system have the capability to identify, locate, and monitor individuals or groups of people?

No

Does computer matching occur?

No

ACCOUNTING OF DISCLOSURES

Does the system include or require disclosure of tax or employee information to anyone other than IRS employees in the performance of their duties, or to the person to whom the information pertains or to a 3rd party pursuant to a Power of Attorney, tax or Privacy Act consent?

No