

Date of Approval: 03/12/2025
Questionnaire Number: 2075

Basic Information/Executive Summary

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

Tax Automated Questionable Credit (AQC) 4800c Letters

Business Unit

Taxpayer Services

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.

Tax AQC (Automated Questionable Credit) 4800c Letters is a manual business process that processes tax return cases for tax returns deemed suspicious in response to meeting certain criteria indicating false or inflated wages and/or withholding with a refundable credit claimed on the return. These AQC cases are initially processed by issuing a Letter 4800c, informing the taxpayer(s) of proposed deficiency or disallowing a claim for refund or a credit for a subsequent period's estimated tax. The scope of the business process to be automated is limited to the creation of the 4800C Letter and grouping of AQC cases according to a tolerance level selected by the user for Tax Examiners to review and take appropriate actions. This automation will serve as the V2 of the prior Tax AQC 4800c Letters and will allow the end user(s) to automate the All_AQC sheet and eliminate manual steps from the prior version.

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).

In this attended automation, the operating Subject Matter Expert (SME)'s credentials will be used to open completed All_AQC files (a master file received from an outside source that contains individual rows and the tax return/SSN data need for each Automated Questionable Credit (AQC) case to process), query for the information needed for the Tax AQC 4800c Letters process (Wages, refundable credit, withholding, withheld refund, decrease or increase to tax shown on return, change in refundable credit, change in withholding, and total overpayment or total left to pay if there is a balance due) and then fill out the 4800c Letter format Excel template. This automation will also retrieve All_AQC files saved to the share drive, after they are sent via email. Once the user selects an All_AQC file to run, the file is then read and stored for the duration of the program's runtime. After the automation completes its data extraction for each row within the All_AQC file, all temporary files, and their respective data, are removed. This process occurs through the system/user interface.

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

Federal Tax Information (FTI)

Social Security Number (including masked or last four digits)

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 Is this PCLIA a result of the Inflation Reduction Act (IRA)?

Yes

1.1 What is the IRA Initiative Number?

4.3

2 Describe in detail, the Robotic Process Automation (RPA) process; be sure to identify the project title and business unit owner; state what IRS Strategy or initiative it supports; identify the system or process it supports and if PII will be required for the RPA to run; identify activities and workflow controls with the type and capabilities that will be incorporated; lastly indicate how the service benefits from the use of this RPA. (Process, Library, Test Automation, Template.)

The Tax Automated Questionable Credit (AQC) automation is being built by the Information Technology (IT) RPA program for Taxpayer services business users. Currently, the process involves running 4800c letters through a .NET tool, which are then sent to Taxpayer Services/Return Integrity Compliance, for tax returns deemed suspicious in response to meeting certain criteria indicating false or inflated wages and/or withholding with a refundable credit claimed on the return. These AQC cases are initially processed by issuing a 4800c Letter, informing the Taxpayer of a proposed deficiency or disallowing a claim for a refund or a credit for the subsequent period's estimated tax. This automation seeks to automate the process after receiving the All_AQC file that was run through the .NET tool by an outside party. This automation will open the file selected by the operating SME, based on the tolerance level inputted by the SME, and query for data needed to fill out a 4800c Letter. The automation will then extract the data from the All_AQC file and input it in a 4800c Letter file template for the operating SME.

3 Is this a new Robotic Process Automation (RPA) project?

No

3.1 Is there a PCLIA for this project?

Yes

3.11 What is the questionnaire number of the most recent approved PCLIA?

8237

3.12 What is the questionnaire title of the most recent approved PCLIA?

Automated Questionable Credit (AQC) 4800C Letter A

4 Identify the IRS IT systems, applications, projects, and/or databases this RPA is applied to; include the associated system name.

Microsoft Word, Microsoft Excel, Adobe Acrobat, UiPath IT RPA
Assistant/Orchestrator

5 Identify why the use of SBU/PII/FTI is required; include any type of Sensitive But Unclassified (SBU), Personally Identifiable Information (PII), or Federal Tax Information (FTI) that this project will create, collect, receive, use, process, maintain, access, inspect, display, store, disclose, disseminate, or dispose of.

The usage of this automation requires the extraction and formatting of Tax Automated Questionable Credit (AQC) 4800c Letters data. The data this automation will extract from the All_AQC document and overlay into the 4800c

Letter Format template include Social Security Number (SSN), and federal tax data related to each Tax AQC case (wages, refundable credit, withholding, withheld refund, plus decrease or less increase, change in refundable credit, change in withholding, overpayment). This automation will only be used to query the All_AQC document, extract the data, and overlay it into the 4800c Letter format template. No SBU/PII/FTI data will be kept/stored by the automation outside of the designated share drive that is already being used to store this information.

6 Is your RPA Attended/Unattended?

Attended. The automation will utilize the operating SME's credentials to access the SharePoint, open the All_AQC file, extract the relevant Tax AQC case information, and overlay it into the 4800c Letter format template.

7 Is this RPA process converting from paper to electronic format or automating a process currently performed by a human?

Yes

7.1 Explain the process being replaced/automated.

The Tax Automated Questionable Credit (AQC) 4800c Letters process currently receives Tax AQC via email from an outside user. Once these cases are received, the SME currently opens up the All_AQC file that contains a row for each Tax AQC case and navigates through each row looking for the applicable information to pull including Social Security Number (SSN), Wages, Refundable Credit, Withholding, withheld refund, plus decrease or less increase to tax shown on return, change in refundable credit, change in withholding, total overpayment or balance due. Once this information is queried in the All_AQC file and a tolerance is determined based on each specific case, the information is then overlayed into the 4800c Letters template that the SME then completes. This automation looks to automate this process, by allowing the user to start UiPath, select the All_AQC file, and the applicable tolerance level. The automation will then begin processing the All_AQC file and query for the required information to complete the 4800c Letter format template. It will then extract the SSN and relevant Federal Tax Information (FTI), and overlay it into the 4800c Letter format template, and then save the document as PDF.

8 Indicate what level of complexity the RPA is classified as and if you were required to register with One Solution Delivery Lifecycle (OneSDLC) or not or indicate if Information Technology's (ITs) Technical Insertion process was used for approval of this RPA.

This is classified as low complexity automation and OneSDLC documentation is being completed as per Application Development (AD) RPA Program and IT guidelines.

9 Will connections or interdependencies be established for this RPA?

Yes

9.1 Will the connection be encrypted?

Yes

9.2 Will authentication/credentials be required?

No

9.3 Please provide details for the connection/interdependency. Indicate if this occurs on the backend versus through the system/user interface.

The connection to the RPA process is interdependent on the user's credentials to execute the RPA process. This means that for the RPA attended bot to run, the Taxpayer Services (WI) user will need to be logged into their Taxpayer Services (WI) computer, open up UiPath Assistant, and have WI production access approved via BEARS to the WI credentials within UiPath system that allows Taxpayer Services users to begin the AQC 4800c Letters automation. Once the automation is started in the UiPath Assistant system, the user selects an All_AQC file (contains all AQC cases sorted by row), inputs a tolerance value (determined by user's knowledge and expertise), and then the automation processes the All_AQC file and saves the PDF outputs to the local WI share drive the user has access to on their WI computer.

10 Indicate who has or will have permission to access the data and how users are authenticated.

The following people have access to this application - IRS Authorized Users (Read & Write), Contractors Authorized to execute the application (Read & Write).

11 Indicate if Business Entitlement Access Request System (BEARS) entitlements are required for access and if Privileged User Management Access System (PUMAS) control management is applied for granting access to the system(s)? If BEARS/PUMAS are not applied, indicate what access controls are in place.

No BEARS or PUMAS are required for this automation. The Business owner makes the determination on who has access to SBU/PII data by the automation. The only BEARS requests that are needed are for production access to the WI location within UiPath Assistant. No BEARS requests are needed for any application or other IRS interfaces as part of this process.

12 Identify the maintenance tasks or updates performed; state whether or not the maintenance tasks are inherited from the host (UiPath Platform), or you are using customized maintenance activities.

This automation is being built and maintained by the IT RPA (UiPath Platform) team. IT RPA will be responsible for any Operation & Management (O&M) defects, system updates, maintenance, etc. as needed.

13 Indicate if this product or system shares data outside of the United States or its territories.

No

14 Indicate if this system or Robotic Process Automation (RPA) is trained through the use of algorithms; indicate if the algorithm used contains data with a sensitivity classification. (Sensitive but unclassified data might include algorithms, methods, system data, or PII/FTI that could be used to re-identify a person.)

No

15 Describe this system's (RPAs) audit trail process in detail; include location of supporting documents (SPLUNK). Note: Upload of this document is required.

UiPath provides the audit trails at the organization/tenant level and these logs are stored in mssql database. UiPath also provides an integration to external log products like SPLUNK. And managed service uses SPLUNK as the log aggregator, and all the UiPath logs are fed into Integrated Enterprise Portal (IEP) SPLUNK and IEP SPLUNK is connected to IRS SPLUNK. Any logs going to IEP SPLUNK will be forwarded to IRS SPLUNK. Location for Integrated Enterprise Portal (IEP) SPLUNK is as follows: Integrated Enterprise Portal (IEP) Splunk hostname: <https://laco-irs.mgt.afsiep.net/> Index: service_fabric_prod Source: rancher:uipath:audit

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Microsoft 365

Incoming/Outgoing

Both

Transfer Method

Application to Application (A2A)

Interface Type

Forms

Agency Name

All_AQC, 4800 Letter Format

Incoming/Outgoing

Both

Transfer Method

Application to Application (A2A)

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.

To identify and track any unauthorized accesses to sensitive and classified information and potential breaches.

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

Federal Tax Information (FTI) and Social Security Number (SSN) are pulled from the All_AQC document and overlayed into the 4800c Letters Format template

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Income Tax Returns Filed by Individuals, Partnerships and Fiduciaries

What is the GRS/RCS Item Number?

RCS 29 Item 56

What type of Records is this for?

Both (Paper and Electronic)

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

These records include the Forms 1040 series, with related schedules, correspondence, audit reports, work papers and other documents attached to the return or considered a part of the administrative file, regardless of whether the documents are physically with the return or maintained in an attachment file.

What is the disposition schedule?

AUTHORIZED DISPOSITION Retire to Records Center beginning January 2 through March 31 following the year in which the returns were numbered and processed. Destroy on or after January 16, 6 years after the end of the processing year unless needed for Collection Statute Expiration Date (CSED) Extract due to a balance due.

Data Locations

What type of site is this?

Shared Drive

What is the name of the Shared Drive?

Shared Drive

What is the sensitivity of the Shared Drive?

Personally Identifiable Information (PII) including Linkable Data

What is the URL of the item, if applicable?

\\VPWSENTHRCMN49\Common\RICS\IVO\Shared

\MEM\Managers\4800 Letters\

Please provide a brief description of the Shared Drive.

Tax AQC case data, files, and templates are stored in the shared drive and downloaded onto the user's machine for the duration of the run.

What are the incoming connections to this Shared Drive?

All_AQC file received via Microsoft Outlook

What are the outgoing connections from this Shared Drive?

4800c Letter Format template saved as PDF