

Date of Approval: 03/31/2026
Questionnaire Number: 2677

Basic Information/Executive Summary

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

Automated Quarterly Excise Tax Listing

Acronym:

AQETL

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.

Automated Quarterly Excise Tax Listing (AQETL) is an internal web-based application used by the Internal Revenue Service (IRS) to monitor excise taxes filed on IRS Form 720, Quarterly Federal Excise Tax Return. AQETL compares current returns data to prior returns data and identifies errors based on three criteria 1) new taxpayer; 2) incorrect abstract used; and 3) +/- 50% variance in the amount claimed. Select campus Exam/AUR employees research the errors and take corrective action, as needed. The Revenue Reporting staff within the Office of the Chief Financial Officer (CFO) will review corrected errors in AQETL to ensure the proper amounts are subsequently certified.

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).

AQETL receives sensitive taxpayer data through two extract files from master file containing business filings from Form 720. These files are ingested into the AQETL system on a weekly basis, where the data is parsed, processed, and stored within the AQETL database for further review. Assigned IRS analysts then review the records, resolve any flagged errors, and document appropriate comments. All processed data is maintained within the AQETL database as historical records, and any records older than seven years are destroyed in accordance with the established records retention schedule.

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

Device Identification (ID)

Employer Identification Number

Federal Tax Information (FTI)

Social Security Number (including masked or last four digits)

Standard Employee Identifier (SEID)

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)

1

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?

7412

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

Automated Quarterly Excise Tax Listing

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?

Yes

5.1 Identify the parent system's approved PCLIA number.

2624

5.2 Identify the parent system's name as previously approved.

FMIS

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.

Financial Services Governance Board

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.

210087

10 Does this system disclose any PII to any third party outside the IRS?

No

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)

Through the normal tax process pursuant to Title 26 of the United States Code.

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.)

Roles Users - Read-Only

Managers - Administrator

Sys. Administrators - Administrator

Developers - Read and Write

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.

This U.S. Government System is For Authorized Use Only! Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties. To view the official IRS Privacy Act Statement, click on <https://irsgov.sharepoint.com/sites/IRSSource/SitePages/Privacy.aspx> Privacy Act Statement: We are collecting your personal information to facilitate access to internal IRS systems or applications and allow IRS to track use of its information technology resources as authorized by 5 U.S.C. 301. The information may consist of: Name Email Address Username UserID Password PIV Credentials SEID

Number Device ID Device Location We may disclose this information in accordance with the applicable Routine Uses published in the Treasury/IRS 34.047 IRS Audit Trail and Security System and Treasury .015 General Information Technology Access Account Records System of Records Notices. Providing your personal information is voluntary and necessary to access IRS internal systems and applications. By giving us your information, you consent to its use for this purpose. If you choose not to provide your information your access may be denied.

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".

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".

More than 1,000,000

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

The Service Center User, CFO User, Application Administrator, Developer, System Administrator, Web Server Administrator, and Database Administrator will have access to the AQETL system. The following table details the AQETL roles and privileges. All users of AQETL are IRS employees. Users Permissions:

Service Center User: The Service Center User accesses the application via a web interface and has access to all trust funds data (IRS numbers/abstracts) to review error transactions that occur within the EIN range associated with each employee. This user also has access to the Verify Module which allows the user to post comments, and verify the data that displays abstract number, tax period, cycle, current period dollars, and current period error numbers, and view un-posted transactions.

CFO User: The CFO User accesses the application via a web interface and has access to the records by Trust Fund and Abstract number. This user also has access (1) to the Verify Module, (2) to the AQETL reports; and (3) has the ability to mark errors as corrected.

Application Administrator: The Application Administrator has all the permissions of the CFO User plus additional privileges via the Admin Module. The Application Administrator accesses the application via a web interface and has the privileges to: (1) add, delete and modify user information; (2) add, delete and modify trust fund definitions, sub trust account names and abbreviations, sub-trust abstract numbers, print order and owners; (3) add, delete and modify period dates and posting cycles; (4) add, delete and modify Service Center information; (5) add, delete and modify Service Center names, numbers and contact information; (6) unlock user accounts, and 7) view the application audit logs.

Developer: The Developer manages the application functionality and modifies the application code. Database

Administrator (DBA): The DBA manages all database functionality and makes configuration updates to the Structured Query Language (SQL) Server database.
Web Server Administrator: The Web Server Administrator manages all web server functionality and makes configuration updates to the Internet Information Services web server.
Systems Administrator (SA): The SA has full Operating System (OS) level administrative control over the Windows servers and is responsible for applying security patches/updates to the OS. The System Administrator also runs Law Enforcement Manual (LEM) checkers against the Windows servers.

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

No

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.

Yes

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

The Audit Plan for AQETL has become the property of the Enterprise Security Audit Trail (ESAT) Office. The ESAT office provides a security auditing tool that allows collection retention and review of Enterprise Security audit events.

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

Forms

Agency Name

720 - Quarterly Federal Excise Tax Return

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Splunk

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

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.

EIN and TIN information are needed to collect and process Excise Tax information.

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 42.021 - Compliance Programs and Projects Files

Describe the IRS use and relevance of this SORN.

EIN and TIN information are needed to collect and process Excise Tax information.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

IRS Electronic Tax Administration (ETA)

What is the GRS/RCS Item Number?

RCS 32 Item 12 (A) (B)

What type of Records is this for?

Electronic

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

Automated Quarterly Excise Tax Listing (AQETL). AQETL is used to identify and resolve anomalies in the information provided in excise tax filings. The Excise Tax Return lists many different types of taxes (IRS numbers/abstracts) (e.g. there are taxes on many different types of fuels (gasoline, diesel, gasohol, aviation, etc.). (A) Inputs: Weekly Form 720 extract from Business Master File (BMF) containing excise tax taxpayer and transaction data. (B) Outputs: System backups, management reports, ad hoc query results, and audit trail records generated by the system in electronic format, with audit logs sent to Splunk for ingestion.

What is the disposition schedule?

AUTHORIZED DISPOSITION Delete when 7 years old. (A) Delete when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner (B) 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?

AQETL

What is the sensitivity of the System?

Sensitive But Unclassified (SBU)

Please provide a brief description of the System.

AQETL is an internal web-based application used by the Internal Revenue Service to monitor Excise Taxes filed on Internal Revenue Service (IRS) Form 720. AQETL is used by the Office of the Chief Financial Officer (CFO) Headquarters staff and assigned Service Center employees to identify and resolve anomalies in the information provided in excise tax filings. The Excise Tax Return lists many different types of taxes (IRS numbers/abstracts) (e.g. there are taxes on many different types of fuels (gasoline, diesel, gasohol, aviation, etc.). The purpose of reviewing tax returns data is to ensure the proper amounts are transferred (certified) to the correct Trust Funds. The application compares the current returns data to the prior returns data, and alerts CFO Headquarters and Service Center employees to possible tax anomalies (errors).