

Date of Approval: **September 19, 2023**

PIA ID Number: **8104**

SYSTEM DESCRIPTION

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

Abusive Transactions Support Unit Database, ATSU-, ATSU DB

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?

Abusive Transaction Support Unit Database- ATSU-DB, PCLIA # 4636

What is the approval date of the most recent PCLIA?

10/27/2020

Changes that occurred to require this update:

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.

Enterprise Operations 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 Abusive Transaction Support Unit database is used to track cases that are built in support of an authorized preparer or promoter investigation. The cases are tracked from establishment on the Automated Inventory Management System (AIMS) through classification and delivery. At times, the Abusive Transaction Support Unit is asked to request returns to support Criminal Investigation as well as Department of Justice. Subsequent claims may be filed concerning the application of penalties and the case may also be requested for closed case reviews conducted by Abusive Transaction Analysts. The system obtains the information through manual input by a case-by-case basis or from an upload of lists when the volume is large. No tax returns are stored in the database.

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:

When there is no reasonable alternative means for meeting business requirements.

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

There is a need to identify the taxpayer by Social Security Number, Master File Transaction, and tax period for tracking of case purposes.

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 other way to identify each record that the unit has built for examination in the field.

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
Standard Employee Identifier (SEID)
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.

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

Yes

Describe the other types of SBU/PII that are applicable to this system.

IRS files and databases, AIMS-Centralized Information System (ACIS), FTI

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 ATSU Project database supports two primary functions: Inventory Control and Transmittal. The employee information (SEID) is required to maintain an accurate account of who performed each activity through the cycle of the case. The Taxpayer (client), Promoter, and Tax Preparer information is stored for case support purposes. That information includes identification number (SSN/EIN), contact information (mailing address), and Taxpayer return data (Tax Account Information including tax years and Master File Tax Code).

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

All data will be reviewed by site owners and management of the site owner. Any changes will be approved by management prior to making any changes in the system. Investigative purposes and trail of actions taken on each record require that these data elements be collected to support the investigation regardless of whether or not another source exists.

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 42.021 Compliance Programs and Projects Files

IRS 36.003 General Personnel and Payroll 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: Integrated Data Retrieval System (IDRS)

Current PCLIA: Yes

Approval Date: 10/26/2021

SA&A: Yes

ATO/IATO Date: 9/20/2022

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?

No

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

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

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?

No

Why not? If information is not collected directly from an individual, please discuss the factors considered in deciding to collect information from third party sources.

The information is collected from internal sources Integrated Data Retrieval System (IDRS) for input within the database. If an examination is initiated, the taxpayer is notified and provided Publication 1 Your Rights as a Taxpayer.

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

No

Why not?

All information input within the database is gathered from internal sources.

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

Publication 1 "Your Rights as a Taxpayer" explains the rights of the taxpayer, which includes the right to challenge the IRS' position and be heard; and the right to appeal an IRS decision in an independent forum.

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 Only

System Administrators: Read Write

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

Access to SBU/PII is determined when there is an approved request for either case building or securing of tax returns to support an investigation. The returns are not stored in the database, rather the tracking of when the request was submitted, when the return is received and where the return is sent is tracked. The Abusive Transaction Support Unit manager approves the access to the requestor and input is completed by the Abusive transaction support unit staff.

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?

Yes

How long are the records required to be held under the corresponding GRS or RCS, and how are they disposed of? In your response, please provide the GRS or RCS chapter number, the specific item number, and records series title.

RCS Schedule 23 item 36 /RCS 23 Item 42-Transmittal of a Potentially Abusive Tax Shelter Routine Transmittal Letters and Memoranda. Records pertaining to the shipment and receipt of returns and documents within the examination function (includes Form 3210, Document Transmittal) (Job No. II-NNA-1241, Item 3). It should be noted that the records will be kept longer than 1 year to meet the need to explain what was done on particular requests when asked by Department of Justice in court proceedings, CI, other operations looking for the particular returns the group once had in their possession, disclosure requests as well as taxpayer advocate.

SA&A OR ASCA

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

No

Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?

Do not know.

Describe the system's audit trail.

Site owner and manager are in charge of who has access to the database. These two individuals approve all persons with access and when they will lose access. Each entry into the system can be tracked by who input the information as an audit trail.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

The Abusive Transaction Support Unit database is an internally developed tool used to track inventory management (similar to an excel spreadsheet), designed with an SQL Back-end, and MS Access front-end. Data is loaded via spreadsheet imports; and records updated manually. Data is not connected to; or shared with any other application internally or externally. Only members of the "SBSE EXAM ATSU-C" security group are allowed access. Approved users have permissions to add/modify records.

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: Under 100,000

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