

Date of Approval: **September 24, 2021**

PIA ID Number: **6305**

SYSTEM DESCRIPTION

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

Automated Liens Systems-Entity, ALS-Entity

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 Liens Systems, ALS-Entity, PCLIA 4479, Milestone O&M

What is the approval date of the most recent PCLIA?

10/31/2019

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.

The Automated Lien System (ALS) and ENTITY are Legacy applications owned by Small Business/Self-Employed (SBSE). The applications are in operations and maintenance and do not report to governance.

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.

ALS-ENTITY is an Internal Revenue Service (IRS) Application consisting of two parts: the ALS part of the application and the ENTITY Case Management part of the application. ALS uses information derived from: Delinquent Inventory/Accounting Listing (DIAL) data extracts from the Master File, batched lien requests from Integrated Collections System, (ICS) and Automated Collections System (ACS) to generate and process Notices of Federal Tax Liens. Weekly Individual Master File (IMF) and Business Master File (BMF) extracts from Master File of satisfied modules, (e.g., full paid, expired statutes, or situations where the lien is no longer valid) are processed against the ALS database to generate Releases of Federal Tax Liens. The purpose of a Notice of Federal Tax Lien is to put the public on notice that a lien has been placed on a taxpayer's property. The IRS establishes its interest in taxpayer assets for the purpose of potential tax obligation fulfillment, by making case updates and filing official lien notices with State and Local Jurisdictions and taxpayers, which are known as Notices of Federal Tax Lien (NFTLs). Tax lien information on property owned by taxpayers with overdue tax balances is retained in the ALS database. This information includes the taxpayer's name, address, taxpayer identification number (TIN) either the employer identification number (EIN) or redacted social security number (SSN), and balance due from federal tax liabilities. ALS supports the IRS mission and increases compliancy by producing over one million documents per year; half of which are Federal Tax Liens and releases. ALS also generates mandatory Taxpayer Due Process notices as required by federal law. In some areas of the country, ALS files liens via electronic transmission of data to local recording authorities. ALS generates an invoice file that IRS' Integrated Financial Systems (IFS) retrieves to process electronic payments to the courts. ENTITY is a critical information management application that compiles data on open and closed cases worked by various segments of IRS Collection. ICS and the DIAL Information includes open, closed and queue case information, employee assignment history, activities taken, and time spent working on each case. ENTITY also reflects statutes and overage indicators used to monitor timely processing. The reports and search tools within the application provides a means for management and users to meet work objectives that support the taxpayer and the IRS mission. Management uses this function to prioritize, select and make assignment of collection cases to revenue officers; create sophisticated reports for planning, and adjustment of work priorities which results in organizational goals and benchmarks being met. Users also design and run queries/reports to help meet their work objectives. Once a month Management Information System (MIS) information is compiled and the data is used for group, territory, area, and national level reports; time and inventory data then gets supplied to Collection Time Reporting System (CTRS).

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)

When there is no reasonable alternative means for meeting business requirements

Another compelling reason for collecting the SSN

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

The ALS-ENTITY system generates outgoing lien documents using taxpayer identification numbers (TIN) with all, but the last four numbers redacted/removed. This system will also participate in any further service-wide initiatives to reduce or eliminate SSNs, as applicable. Disclosure of return or return information is used in accordance with IRC 6103 for tax administration purposes; the use of SSN's is required because no other identifier can be used to uniquely identify a taxpayer at this time and are permissible per Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

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

ALS will use the above-mentioned process to mitigate or eliminate the use of SSNs as described above for outgoing notices. Access controls will be set and applied no less than those published in Internal Revenue Manual (IRM) 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

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
Centralized Authorization File (CAF)

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.

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

PII about individuals for Bank Secrecy Act compliance 31 USC

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.

Automated Lien System (ALS) uses and maintains PII/SBU to identify those individuals on whom a Notice of Federal Tax Lien, discharge, or subordination on lien attachment has been filed. Routine uses of records maintained in the system, including categories of users and the purposes of such uses: Record Categories: Open and closed Federal tax liens, including Certificates of Discharge of Property from Federal Tax Lien; Certificates of Subordination; Certificates of Non-Attachment; Exercise of Government's Right of Redemption of Seized Property; and Releases of Government's Right of Redemption. Taxpayer (TP) Information is recognized and retrieved by a taxpayer name and Taxpayer Identification Number (TIN) (e.g., Social Security Number (SSN), Employer Identification Number (EIN), or similar number assigned by the IRS). The use of SSN allows the system to establish taxpayer assets for the purpose of potential tax obligation fulfillment, by making case updates and filing official lien notices with State and Local Jurisdictions and taxpayers, which are known as Notices of Federal Tax Lien (NFTLs). Delinquency modules, overdue tax balances with Taxpayer information listed above along with year and amount of the tax liability at the time of the lien issuance. The centralized ALS database recognizes all reasons to file a lien, which includes a creditor's plan to seize taxpayers' assets, a business is about to be sold or enter into bankruptcy. Employee/Service SBU Information used in the following: Notice of lien: "Tsign" number, Badge Number (required under Restructuring and Reform Act 98 §3705 for identification to the taxpayer), Name (or authorized pseudonym), Work Phone Number, Job Title. ENTITY, in the respective Collection inventory assignment (revenue officer) and Status: Open, closed, and queue Collection field inventory information. (ENTITY reflects: Employee Name, Revenue Officer Identification Number (ROID), Standard Employee ID (SEID), Badge Number, Access Level, RO time and activity data and Job Title 7 Position, if available.) The use of SSN allows the data and interfacing systems to perform Compliance Actions: Ability to selectively examine taxpayers' returns for compliance with the intent of increasing taxpayer voluntary compliance. Includes the ability to treat cases through the compliance evaluation process or select them for advances resolution treatment. If no resolution is reached within the Appeals process or if the taxpayer prefers, the case will be audited and can proceed to Court for resolution.

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

ALS information is received directly from the Delinquent Inventory/Accounting Listing (DIAL) data extract from the Master File. Batched lien requests are received from Integrated Collections System (ICS) and Automated Collections System (ACS) to generate and process

Notices of Federal Tax Liens in addition to Collection Due Process (CDP) notice. Weekly Individual Master File (IMF) and Business Master File (BMF) extracts from Master File of satisfied modules, (e.g., full paid, expired statutes, or situations where the lien is no longer valid), to generate Releases of Federal Tax Liens. The systems, databases, applications are deemed reliable and accurate. The information is not altered in any way. Critical Business Process perform updates and verifications using: Advocate Fair Taxpayer Treatment, Conduct Collection Activities, Detect and Stop Fraudulent Refunds, and Issue Taxpayer Notices. Compliance Models are used to build the models that include risk, screening, prioritization, and segmentation criteria that are applied to identify and prioritize compliance issues. It includes the development of the different types of treatment streams and evaluation approaches and scripts to be applied to the various compliance cases, as well as the models, rules, and prioritization strategies for refund fraud detection. Managers and Leads perform Reviews and Approves cases entered by Customer Service Representatives, (CSRs) and Revenue Officers (ROs), Functional Program Managers. Program Analysts and System Owners perform reviews and run Work Treatment Activities following Business Process and Business Process Hierarchy as well as performs either semi-annual and annual FIPS and FISMA Controls and Security Assessment and Authorization (SA&A) or Annual Security Control Assessments (ASCA).

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 26.009 Lien Files

IRS 36.003 General Personnel and Payroll Records

IRS 34.037 Audit Trail and Security Records System

IRS 24.030 Customer Account Data Engine Individual Master File

IRS 24.046 Customer Account Data Engine Business Master File

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

Current PCLIA: Yes

Approval Date: 10/1/2018

SA&A: Yes

ATO/IATO Date: 1/27/2021

System Name: Integrated Data Retrieval System-IDRS

Current PCLIA: Yes

Approval Date: 10/1/2018

SA&A: Yes

ATO/IATO Date: 1/27/2021

System Name: Automated Insolvency System-AIS

Current PCLIA: Yes

Approval Date: 2/18/2020

SA&A: Yes

ATO/IATO Date: 4/9/2021

System Name: Integrated Financial Systems-IFS

Current PCLIA: Yes

Approval Date: 5/11/2021

SA&A: Yes

ATO/IATO Date: 4/10/2021

System Name: Automated Collections System-ACS
Current PCLIA: Yes
Approval Date: 10/12/2018
SA&A: Yes
ATO/IATO Date: 6/9/2021

System Name: Automated Non-Master File-ANMF
Current PCLIA: Yes
Approval Date: 2/14/2018
SA&A: Yes
ATO/IATO Date: 9/9/2020

System Name: Business Master File-BMF
Current PCLIA: Yes
Approval Date: 10/11/2019
SA&A: Yes
ATO/IATO Date: 4/29/2021

System Name: Integrated Collection System-ICS
Current PCLIA: Yes
Approval Date: 5/14/2019
SA&A: Yes
ATO/IATO Date: 6/23/2021

System Name: Notice Delivery System
Current PCLIA: Yes
Approval Date: 8/3/2020
SA&A: Yes
ATO/IATO Date: 5/18/2021

System Name: Individual Master File
Current PCLIA: Yes
Approval Date: 3/4/2020
SA&A: Yes
ATO/IATO Date: 3/4/2020

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)?

Yes

For each state and local interface identify the organization that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

Organization Name: Boston, MA
Transmission Method: Electronic Lien Filing
ISA/MOU: Yes

Organization Name: Hartford, CT
Transmission Method: Electronic Lien Filing
ISA/MOU: Yes

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?

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: Compliance Data Warehouse (CDW)
Current PCLIA: Yes
Approval Date: 9/16/2020
SA&A: Yes
ATO/IATO Date: 5/29/2018

System Name: Collection Time Reporting System (CTRS)
Current PCLIA: Yes
Approval Date: 10/16/2018
SA&A: No

System Name: IFS Integrated Financial System (IFS)
Current PCLIA: Yes
Approval Date: 5/11/2021
SA&A: No

System Name: End of Day Processing (IDRS:EOD)
Current PCLIA: No
SA&A: No

System Name: AIS Automated Insolvency System (AIS)
Current PCLIA: Yes
Approval Date: 2/18/2020
SA&A: No

System Name: ALS DS Automated Lien System Data Store (ALS DS)
Current PCLIA: No
SA&A: No

System Name: IDRS-EOD (CADE 2 I/F ID 411.00)
Current PCLIA: Yes
Approval Date: 10/1/2018
SA&A: No

System Name: NPP Notice Prints Processing (NPP)
Current PCLIA: Yes
Approval Date: 4/13/2021
SA&A: No

System Name: NDS Notice Delivery System (NDS)
Current PCLIA: Yes
Approval Date: 8/30/2020
SA&A: Yes
ATO/IATO Date: 3/15/2021

System Name: PRINT Print Automation (PRINT)
Current PCLIA: Yes
Approval Date: 8/30/2020
SA&A: Yes
ATO/IATO Date: 3/15/2021

System Name: SIA TIER2 Standardized IDRS Access Tier 2 (SIATIER2)
Current PCLIA: Yes
Approval Date: 2/27/2018
SA&A: Yes
ATO/IATO Date: 1/27/2021

System Name: ICS Mainframe Integrated Collection System Mainframe
(ICS:ICSMAINFRAME)
Current PCLIA: Yes
Approval Date: 5/14/2019
SA&A: Yes
ATO/IATO Date: 1/27/2021

Identify the authority.

Internal Revenue Code Sections 6001, 6011, 6012e(a), Internal Revenue Code Section 6109,
Bank Secrecy Act compliance 31 USC

For what purpose?

The ALS records identify those individuals on whom a Notice of Federal Tax Lien, Start Printed Page 54086 discharge, or subordination on lien attachment has been filed are stored for the purpose of maintenance and dissemination as requested or required under the laws and codes identified with this PCLIA. These records include tax returns, return transactions, and authorized taxpayer representatives. Start Printed Page 54083 which identify those individuals on whom a Notice of Federal Tax Lien, Start Printed Page 54086 discharge, or subordination on lien attachment has been filed. Audit Records are retained and disseminated as identified with the authorities, laws and regulations and provide inventory control of delinquent accounts, to identify and track any un 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.

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

Yes

Identify the full names of the federal agency(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) / Memorandum of Understanding (MOU).

Organization Name: Treasury Inspector General Office (TIGTA)
Transmission Method: Mail
ISA/MOU: No

Organization Name: General Accounting Office (GAO)
Transmission Method: Mail
ISA/MOU: No

Identify the authority.

Internal Revenue Code Sections 6001, 6011, 6012e(a), Internal Revenue Code Section 6109, Bank Secrecy Act compliance 31 USC

Identify the Routine Use in the applicable SORN (or Privacy Act exception).

The ALS records identify those individuals on whom a Notice of Federal Tax Lien, discharge, or subordination on lien attachment has been filed are stored for the purpose of maintenance and dissemination as requested or required under the laws and codes identified with this PCLIA. These records include tax returns, return transactions, and authorized taxpayer representatives. Start Printed Page 54083 which identify those individuals on whom a Notice of Federal Tax Lien, Start Printed Page 54086 discharge, or subordination on lien attachment has been filed. Audit Records are retained and disseminated as identified with the authorities, laws and regulations and provide inventory control of delinquent accounts, to identify and track any un 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.

For what purpose?

To identify those individuals on whom a Notice of Federal Tax Lien, Start Printed Page 54086 discharge, or subordination on lien attachment has been filed.

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

Yes

Identify the full names of the state and local agency(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

Organization Name: New York, NY
Transmission Method: Electronic Lien Filing
ISA/MOU: Yes

Organization Name: State of Minnesota
Transmission Method: Electronic Lien Filing
ISA/MOU: Yes

Organization Name: State of California
Transmission Method: Electronic Lien Filing
ISA/MOU: Yes

Organization Name: Connecticut Secretary of State
Transmission Method: Electronic Lien Filing
ISA/MOU: Yes

Organization Name: Boston, MA Courts
Transmission Method: Electronic Lien Filing
ISA/MOU: Yes

Identify the authority.

IRC 6103(d) provides for disclosure of returns and return information to any state agency, body or commission, or its legal representative charged under the laws of the state with the responsibility for administration of any state tax law. Sharing improves the efficiency of State and local agency tax administration and will generate revenue for the State and local agencies with limited expenditures of resources.

Identify the Routine Use in the applicable SORN (or Privacy Act exception).

To identify those individuals on whom a Notice of Federal Tax Lien, or subordination on lien attachment has been filed.

For what purpose?

See Above

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

Yes

Identify the contractor source(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

Organization Name: Collection Time Reporting System (CTRS)
Transmission Method: Enterprise File Transfer Utility (EFTU)
ISA/MOU Yes

Organization Name: Compliance Data Warehouse (CDW)
Transmission Method: Enterprise File Transfer Utility (EFTU)
ISA/MOU Yes

Organization Name: AIS Automated Insolvency System (AIS)
Transmission Method: Enterprise File Transfer Utility (EFTU)
ISA/MOU Yes

Organization Name: ALS DS Automated Lien System Data Store (ALS DS)
Transmission Method: Enterprise File Transfer Utility (EFTU)
ISA/MOU Yes

Organization Name: IDRS-EOD (CADE 2 I/F ID 411.00)
Transmission Method: Enterprise File Transfer Utility (EFTU)
ISA/MOU Yes

Organization Name: NPP Notice Prints Processing (NPP)
Transmission Method: Enterprise File Transfer Utility (EFTU)
ISA/MOU Yes

Organization Name: NDS Notice Delivery System (NDS)
Transmission Method: Enterprise File Transfer Utility (EFTU)
ISA/MOU Yes

Organization Name: PRINT Print Automation (PRINT)
Transmission Method: Enterprise File Transfer Utility (EFTU)
ISA/MOU Yes

Organization Name: SIA TIER2 standardized IDRS Access Tier 2 (SIATIER2)
Transmission Method: Enterprise File Transfer Utility (EFTU)
ISA/MOU Yes

Organization Name: IFS Integrated Financial System (IFS)
Transmission Method: Enterprise File Transfer Utility (EFTU)
ISA/MOU Yes

Organization Name: End of Day Processing (IDRS:EOD)
Transmission Method: Enterprise File Transfer Utility (EFTU)
ISA/MOU Yes

Organization Name: ICS Mainframe Integrated Collection System Mainframe
(ICS:ICSMAINFRAME)
Transmission Method: Enterprise File Transfer Utility (EFTU)
ISA/MOU Yes

Identify the authority.

Internal Revenue Code Sections 6001, 6011, 6012e(a), Internal Revenue Code Section 6109,
Bank Secrecy Act compliance 31 USC.

For what purpose?

Yes

Did the contract include the appropriate 6103(n) clauses for tax return and return information, and Federal Acquisition Regulations privacy clauses?

Yes

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?

At the time the federal tax lien is filed, Collection Due Process notices are sent providing the taxpayer with their appeal rights. Also, when a balance due notice is first sent to a taxpayer, the taxpayer is sent Notice 3172, Privacy Act Notice, Publication 594 The Collection Due Process, and Publication 1660 Collection Appeal Rights.

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

Yes

Describe the mechanism by which individuals indicate their consent choice(s):

All individuals have the right to decline to provide information. However, they may be subject to examination or deficiency procedures, at which time they are provided applicable notices, such as Your Appeals Rights and How to Prepare a Protest.

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

At the time the federal tax lien is filed, Collection Due Process notices are sent providing the taxpayer with their appeal rights. Also, when a balance due notice is first sent to a taxpayer, the taxpayer is sent Notice 3172, Privacy Act Notice, Publication 594 The Collection Due Process, and Publication 1660 Collection Appeal Rights.

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: Administrator

IRS Contractor Employees

Contractor Developers: Administrator

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

Access to the ALS-Entity is requested via Business Entitlement Access Request System (BEARS). Access is granted on a need-to-know basis. The BEARS enrollment process requires that an authorized manager approve access requests on a case-by-case basis. Access approval is based on the Users role(s) and responsibilities. Users are given the minimum set of privileges required to perform their regular and recurring work assignments; they are restricted from changing the boundaries of their access without management approval. The employee's access will be terminated once they no longer require access to the Database. Deletion from the active access role is also performed through the BEARS. Information System User Registration/Change Requests will be used to request access to the application. Contractors are active as developers and hold approval for staff-like access.

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.

ALS data is approved for destruction one year after lien is paid in full (Job No. N1-58-97-13, RCS 32-item 32-Automated Lien System (ALS). ALS provides a Servicewide database of all notices of Federal tax liens, and published under IRM 1.15.35, item 32 (to transition soon to Document 12990, under Records Control Schedule 35). The ALS database-initiated purge procedures in 2008. These procedures eliminate all released liens over five (5) years old. The elimination of additional records would create delays and complications to taxpayer service. Frequently taxpayers and title companies contact IRS looking for copies of liens released in prior years in order to pave the way for real estate closings involving properties that are encumbered by Notices of Federal Tax Liens. Although the law does not require IRS to issue a release of a lien that has time expired and although IRS has the legal right to rely on wording in the notice that makes the notice of lien a "self-releasing" document, title companies in many places in the country insist on receipt of a separate release before agreeing to proceed with a real estate closing. Purging these records would result in significant problems. This system supports IRS Collection activities and other program related records maintained in accordance with RCS 28 for Collection. RCS 28 Item 43-Notice of Federal Tax Lien and Certificate of Release of Federal Tax Lien. (Job No. NC1-58-83-6, Item 36)-Destroy 1 year after account is satisfied or statutory period for collection has expired.

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?

3/28/2021

Describe the system's audit trail.

ALS uses the Oracle database audit utility, and the Oracle administrators capture all activity in the database. The ENTITY application tracks user profiles, cross referenced and re-validated by the Integrated Collection System (ICS) application. Organizational assignment number associated with each user's UNIX logon and access to the application. Historical information on organizational and user assigned account numbers, privileges by level within organization (e.g., area manager, territory manager, group manager, etc.), geographic access: SEID identification listing, profile activity (last uses, accessed and historical input information and inventory.) Audit Retention: The ENTITY log contains the date, time, unique employee identification number and functions accessed. Audit Trails 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.

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)?

Once the transmittal document is submitted, reviewed, and placed into production, the confirmation email indicating that the code has been successfully placed, is saved on the Share Point site set up for the application.

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 ALS-Entity testing process validates data, software, and application programs/code. This is accomplished by running and selecting each program to ensure they start up, validating data is consistent with the level accessed, checking reports and associated data to ensure that it is accurate, checking for duplicate records, and running queries to ensure the appropriate records are returned. Throughout the testing process, testes record any processes that may not be functioning properly and provide documentation to the testing coordinator for dissemination to the programmers.

SBU DATA USE

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

Yes

Was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request?

Yes

Provide the date the permission was granted.

11/7/2016

Was testing performed in conformance with IRM 10.8.8 Information Technology (IT) Security, Sensitive But Unclassified (SBU) Data Policy?

Yes

NUMBER AND CATEGORY OF PII RECORDS

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

IRS Employees: Under 50,000

Contractors: Under 5,000

Members of the Public: More than 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?

Yes

Does your matching meet the Privacy Act definition of a matching program?

Yes

Can the business owner certify that it meets requirements of IRM 11.3.39, Disclosure of Official Information, Computer Matching & Privacy Protection Act?

Yes

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?

Yes

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? Contact Disclosure to determine if an accounting is required.

Yes