Date of Approval: 10/22/2025
Questionnaire Number: 2681

Basic Information/Executive Summary

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

Digital Enablement Platform

Acronym:

DEP

Business Unit

Information Technology

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.

The Digital Enablement Platform (DEP) will allow the IRS to scan high volumes of paper documents, extract data from scanned images, correct extracted data, and format data for distribution to downstream systems. This architecture also includes the capability to store As-Received images and associated data that have been processed by the DEP system. The Digitalized Content Retrieval System (DCR) application will allow authorized users to search, view, download, and print As-Received images. Image formats include jpeg, tiff, and png. This architecture will enable the IRS to reduce dependence on paper driven processes, improve access to data, and remove the need to store physical paper documents. Our Team will provide business requirements, project management, and technical integration support for DEP intake channels (IRS scanners, EEFax, Document Upload Tool) and downstream routing (including but not limited to As-Received,

Enterprise Case Management, Automated Underreporter, Report Generating Software/Correspondence Examination Automation Support) as a part of the Digitization workstream. DEP will intake taxpayer correspondence for the purpose of data extraction and routing digitized images downstream to be processed and/or stored with the goal of disposing of significant amounts of paper. Extraction is performed by the Ephesoft and Google Doc AI applications, and Ephesoft is the legacy Optical Character Recognition (OCR) application and validation platform still used in production. To support Google Doc AI as an OCR application, UiPath is used as the validation platform. Extracted data is what the OCR function pulls from the scanned image or file. The data is then presented back to the end user to validate that the OCR was accurate. For example, if a person's name is "Smith", the OCR will present "Smith" back to the end user. If it comes back as "Snith", then the IRS employee can update it to "Smith" to make sure it matches the document. Physical document retention and discarding is handled by each Business Operating Division (BOD) and can vary based off their process and IRM. DEP will be an enterprise solution aligned with the target-state digitalization platform. The two primary services offered to customers and/or developers is (1) UiPath Studio and (2) the UiPath Assistant tools. UiPath Studio focuses on the development of automations via a Visual Studio based non-traditional Integrated Development Environment (IDE), whereas UiPath Assistant focuses on running pre-developed automations. UiPath Studio is directed toward developers, and UiPath Assistant is directed towards User Acceptance Testing (UAT) and non-technical customers.

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).
PII enters the Digital Enablement Platform (DEP) when users scan paper taxpayer correspondence via a scanner connected to DEP, or by automatically ingesting electronic faxes or Document Upload Tool (DUT). For DUT intake, taxpayers can directly upload responses to forms / notices by navigating to the applicable page on the IRS website. From there, they may upload digital documents. Upon submitting via DUT, documents are routed to downstream systems after processing through DEP. DEP uses Optical Character Recognition (OCR) to identify values applicable to the taxpayer / taxpayer correspondence from the ingested documents (i.e., Social Security Number (SSN), taxpayer name, tax period, tax year etc.). These extracted values are routed to downstream systems (i.e., As-Received, Enterprise Case Management (ECM)) with associated images of the taxpayer correspondence. DEP temporarily stores/retains images and data

from ingested documents for cross-referencing purposes. All files containing PII are only accessible by cleared personnel with the appropriate BEARS entitlements for production system access.

Please select all types of Sensitive but Unclassified data (SBU)/Personally Identifiable Information (PII)/Federal Tax Information (FTI) that this project uses.
>   Address
>   Adoption Taxpayer Identification Number
>   Bar Codes
>   Credit Card Number
>   Driver's License Number
>   Email Address
>   Employer Identification Number
>   Employment Information
>   Family Members
>   Federal Tax Information (FTI)
>   Financial Account Number
>   Individual Taxpayer Identification Number (ITIN)
>   Language
>   Medical History/Information
>   Name
>   Other
>   Passport Number
>   Personal Characteristics
>   Preparer Taxpayer Identification Number (PTIN)
>   Protected Information
>   QR Codes
>   Social Security Number (including masked or last four digits)
>   Standard Employee Identifier (SEID)
>   Tax ID Number
>   Telephone Numbers
>   Vehicle Identification Number (VIN)

Please explain the other type(s) of PII that this project uses.
>   IP Address, Device ID

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 a specific initiative or a process improvement?
>   No

1.1 What is the name of the Business Unit (BU) or Agency initiative?
   Information Technology

2 What type of project is this (system, project, application, database, pilot/proof of concept/prototype, power platform/visualization tool)?
   System

3 What Tier designation has been applied to your system? (Number)
   2

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?
   2107

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

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.)
   Adding IP Address and Device ID to PII section

5 Is this system considered a child system/application to another (parent) system?
   No

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.
   Web Apps 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.

    211443

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?

    Yes

11.1 Describe the business process and purpose of your Artificial Intelligence (AI) and identify what system(s) or business process(es) this AI supports.

    Google Document AI and UiPath Document Understanding are the two AI
    products used in this application. Both Google Document AI and UiPath
    Document Processing are authorized, managed services that provide developers
    with the ability to train document classification and OCR extraction models.

11.2 What is the algorithm or learning method used and what database is training your AI?

    The algorithm for document classification is the Intelligent Keyword Classifier
    available in UiPath's Document Understanding product. This model takes as input
    a set of digitized documents and identifies keywords associated with each
    document class. The algorithm used for field value extraction is part of the
    Google Document AI Custom Document Extractor. With Google Document AI
    Custom Document Extractor developers can be designated Field Value areas of
    extraction. OCR Extraction and the model implementations are proprietary to
    Google.

11.3 How is this AI system tested and validated to ensure that the decisions or outputs are reliable (relevant to the input) and performs without biases and drifting? Note: Outputs include, User information, transfer to assistor, reports on dashboard depicting activities.

    During training and testing phases of both UiPath Document Understanding and
    Google Document AI the model inputs and outputs are manually entered by a
    labeling process. Once the models achieve sufficient performance based on F-
    score, the models are deployed. At the application level, the output of the
    deployed models is processed against a set of configured business rules to assess
    the validity of the data. If the data violate these business rules or if the models
    report low confidence, they results are routed to Human in The Loop validation
    via UiPath Action Center where a human user can assess the extracted field
    values and associated data.

12 Does this system use cloud computing?
Yes

12.1 Please identify the Cloud Service Provider (CSP), FedRAMP Package ID, and date of FedRAMP authorization.
Cloud Service Provider is Amazon Web Services. FedRAMP Package ID is F1603047866, FedRAMP authorization date is 6/21/2016.

12.2 Does the CSP allow auditing?
Yes

12.21 Who has access to the CSP audit data (IRS or 3rd party)?
IRS

12.3 Please indicate the background check level required for the CSP (None, Low, Moderate or High).
Moderate

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)
An individual is not able to access the system, only IRS Employees may access the system and correct the information that was captured during the Optical Character Recognition (OCR) process. Notice, consent, and due process are provided in the tax forms instructions filed by the taxpayer.

15 Is this system owned and/or operated by a contractor?
Yes

15.1 If a contractor owns or operates the system, does the contractor use subcontractors; or do you require multiple contractors to operate, test, and/or maintain this system?
Yes

15.2 What PII/SBU data does the subcontractor(s) have access to?
Not Applicable - There are no subcontractors; only Accenture Federal Servies (AFS) as the contractor.

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.)
IRS Users - Read and Write access IRS Managers - Read and Write access IRS System Admin - Administrator Contractors will not be using the system in Production as they will only be supporting the development of the tool. Contractors may access PII through requesting logs via IRS Splunk for audit,

PCLIA, or identifying lost records as part of defect management. For specific PII information that may be accessed via the logs, see the PII information section. Contractors cannot perform business functions until a Public Trust clearance has been obtained and validated.

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.

An individual is not able to access the system, only IRS Employees may access the system and correct the information that was captured during the Optical Character Recognition (OCR) process. Notice, consent, and due process are provided in the tax forms instructions filed by the taxpayer. No privacy statement is presented to IRS employee or contractors upon accessing the system.

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".

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?

Access to DEP is granted via IRS enterprise tools such as Business Entitlement Access Request System (BEARS) and established processes will be leveraged for granting access to the system. Contractors gain access to DEP development tools within the Managed Service Provider (MSP) Integrated Enterprise Portal (IEP) GovCloud boundary via the IEP ServiceNow process, which is documented in the IEP PCLIA.

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

No

24 Explain any privacy and civil liberties risks related to privacy controls.

No privacy risks, civil liberties or security risks have been identified for the system that require a mitigation plan.

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.

No

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

Enterprise Security Audit Trails (ESAT) will monitor the application actions: Query PII Viewing PII NTIN Query Log in action NTIN Check Log off PII Edit PII Download. DEP utilizes ESAT for validation and Splunk for repository of the application's logs. Splunk is responsible for monitoring of auditable events within the ESAT approved audit worksheet.

27 Does this system use or plan to use SBU data in a non-production environment?

No

Interfaces

Interface Type
Forms
Agency Name
CP2501-Initial Contact to Resolve Discrepancy Between Income, Credits, and/or Deductions Claimed on
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
Forms
Agency Name
F12509 - Innocent Spouse Statement of Disagreement
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
Forms
Agency Name
LTR1948C - Civil Penalty Explained

Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
Forms

Agency Name
	CP06A-Request for Supporting Documentation Regarding the
	Premium Tax Credit (PTC) You Claimed - Bala
Incoming/Outgoing
	Incoming (Receiving)
Transfer Method
	Electronic File Transfer Utility (EFTU)

Interface Type
	IRS Systems, file, or database
Agency Name
	Scanned Form Processing Service (SFPS)
Incoming/Outgoing
	Outgoing (Sending)
Transfer Method
	Amazon Web Services Platform (AWS)

Interface Type
	Forms
Agency Name
	F433D - Installment Agreement
Incoming/Outgoing
	Incoming (Receiving)
Transfer Method
	Electronic File Transfer Utility (EFTU)

Interface Type
	Forms
Agency Name
	CP504B - Business (BMF) Final Notice - Notice of Intent to Seize
	(Levy) Your Property or Rights to P
Incoming/Outgoing
	Incoming (Receiving)
Transfer Method
	Electronic File Transfer Utility (EFTU)

Interface Type
	Forms
Agency Name
	CP06- Request for Supporting Documentation Regarding the
	Premium Tax Credit (PTC) You Claimed
Incoming/Outgoing
	Incoming (Receiving)
Transfer Method
	Electronic File Transfer Utility (EFTU)

Interface Type
Forms
Agency Name
F14817 - Reply Coversheet for Exam Correspondence
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
IRS or Treasury Contractor
Agency Name
Accenture Documentation Upload Tool (Digital Mailroom)
Incoming/Outgoing
Outgoing (Sending)
Transfer Method
Amazon Web Services Platform (AWS)

Interface Type
IRS Systems, file, or database
Agency Name
As-Received Database
Incoming/Outgoing
Outgoing (Sending)
Transfer Method
Integrated Enterprise Portal (IEP)

Interface Type
Forms
Agency Name
CP75A-Balance Due/Zero Refund - Examined Regarding Credits,
Dependent Exemption(s) and/or Filing Sta
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
Forms
Agency Name
CP76D - We're Allowing the Credits you Claimed
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
> Forms

Agency Name
> CP2000-Request for Verification of Unreported Income,
> Payments, and/or Credits

Incoming/Outgoing
> Incoming (Receiving)

Transfer Method
> Electronic File Transfer Utility (EFTU)

Interface Type
> Forms

Agency Name
> F12508 - Questionnaire for Non-Requesting Spouse

Incoming/Outgoing
> Incoming (Receiving)

Transfer Method
> Electronic File Transfer Utility (EFTU)

Interface Type
> Forms

Agency Name
> CP171 - Business (BMF) Annual Reminder of Overdue Taxes -
> Taxpayer Delinquent Account Notice

Incoming/Outgoing
> Incoming (Receiving)

Transfer Method
> Electronic File Transfer Utility (EFTU)

Interface Type
> Forms

Agency Name
> F9465 - Installment Agreement Request

Incoming/Outgoing
> Incoming (Receiving)

Transfer Method
> Electronic File Transfer Utility (EFTU)

Interface Type
> IRS Systems, file, or database

Agency Name
> WINTEL Storage Database

Incoming/Outgoing
> Outgoing (Sending)

Transfer Method
        Electronic File Transfer Utility (EFTU)

Interface Type
        IRS Systems, file, or database
Agency Name
        Amazon Web Services (AWS)
Incoming/Outgoing
        Incoming (Receiving)
Transfer Method
        Secured channel via HTTPS

Interface Type
        IRS or Treasury Contractor
Agency Name
        Integrated Resource Planning Services (IRPS)
Incoming/Outgoing
        Outgoing (Sending)
Transfer Method
        Secured channel via HTTPS

Interface Type
        Forms
Agency Name
        F2848 - Power of Attorney and Declaration of Representative
Incoming/Outgoing
        Incoming (Receiving)
Transfer Method
        Electronic File Transfer Utility (EFTU)

Interface Type
        Forms
Agency Name
        LTR2645C - Interim Letter
Incoming/Outgoing
        Incoming (Receiving)
Transfer Method
        Electronic File Transfer Utility (EFTU)

Interface Type
        IRS Systems, file, or database
Agency Name
        Simple Storage Service (S3) Bucket
Incoming/Outgoing
        Both

Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
Forms
Agency Name
CP3219A - Automated Under Reporter (AUR) Statutory Notice of
Deficiency
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
Forms
Agency Name
CP215 - Civil Penalty 500 and 600 Series
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
IRS Systems, file, or database
Agency Name
Enterprise Case Management (ECM)
Incoming/Outgoing
Outgoing (Sending)
Transfer Method
Secured channel via HTTPS

Interface Type
Forms
Agency Name
LTR6304C - Information Return Penalty (IRP) Closing Letter

Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
Forms

Agency Name
LTR854C - Penalty Waiver or Abatement Disallowed/Appeals
Procedure Explained
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
Forms
Agency Name
LTR5825C - Document Matching Interim Letter
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
IRS or Treasury Contractor
Agency Name
Accenture Digitalization
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
Forms
Agency Name
CP972CG - A Penalty is Proposed for Your 2xxx Information
Returns - Action Required
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
Forms
Agency Name
F8857 - Request for Innocent Spouse Relief
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
Interface Type
IRS or Treasury Contractor
Agency Name
Splunk
Incoming/Outgoing
Outgoing (Sending)
Transfer Method
Other
Other Transfer Method
Amazon API Gateway

Interface Type
IRS or Treasury Contractor
Agency Name
UiPath
Incoming/Outgoing
Both
Transfer Method
Secured channel via HTTPS

Interface Type
Forms
Agency Name
LTR2644C - Second Interim Response
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
Forms
Agency Name
LTR1948SP - Civil Penalty Explained (Spanish)
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
IRS or Treasury Contractor
Agency Name
Enterprise Security Audit Trails (ESAT)
Incoming/Outgoing
Outgoing (Sending)

Transfer Method
        Other
Other Transfer Method
        Amazon AI Gateway

Interface Type
        IRS Systems, file, or database
Agency Name
        WINTEL Storage Database
Incoming/Outgoing
        Outgoing (Sending)
Transfer Method
        Enterprise Fax (eFax)

Systems of Records Notices (SORNs)

SORN Number & Name
        IRS 50.001 - Tax Exempt & Government Entities (TE/GE)
        Correspondence Control Records
Describe the IRS use and relevance of this SORN.
        DEP digitizes and extracts metadata from taxpayer correspondence
        including determination letters and letter rulings, which may
        include requestor information

SORN Number & Name
        IRS 26.019 - Taxpayer Delinquent Account Files
Describe the IRS use and relevance of this SORN.
        DEP digitizes and extracts from taxpayer correspondence
        regarding collection notices and/or processing of collection
        correspondence to aid in case creation / resolution.

SORN Number & Name
        IRS 34.037 - Audit Trail and Security Records
Describe the IRS use and relevance of this SORN.
        Create NARA-Compliant database to store and retain records for
        security and audit purposes.

SORN Number & Name
        IRS 00.001 - Correspondence Files and Correspondence Control
        Files
Describe the IRS use and relevance of this SORN.
        NARA-compliant database allows for storage and viewing of
        correspondence files for taxpayer benefits.

SORN Number & Name
> IRS 37.111 - Preparer Tax Identification Number Records

Describe the IRS use and relevance of this SORN.
> DEP digitizes and extracts metadata from taxpayer correspondence where a PTIN may be present.

SORN Number & Name
> IRS 42.021 - Compliance Programs and Projects Files

Describe the IRS use and relevance of this SORN.
> DEP ingests and extracts from taxpayer correspondence related to associated penalties with respect to intentionally and/or unintentionally falsifying tax return information.

Records Retention

What is the Record Schedule System?
> General Record Schedule (GRS)

What is the retention series title?
> GRS 3.1

What is the GRS/RCS Item Number?
> 010

What type of Records is this for?
> Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.
> GRS 3.1 item 010-Infrastructure project records. Destroy 5 years after project is terminated, but longer retention is authorized if required for business use.

What is the disposition schedule?
> The retention period will be determined by the source systems policies and procedures.

What is the Record Schedule System?
> General Record Schedule (GRS)

What is the retention series title?
> GRS 5.2

What is the GRS/RCS Item Number?
> 020

What type of Records is this for?
> Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.
> Records that meet the following conditions: 1. They exist for the sole purpose of creating a subsequent record and 2. They are not required to meet legal or fiscal obligations, or to initiate, sustain, evaluate, or provide evidence of decision-making.

What is the disposition schedule?
> Disposition schedule: Temporary. Destroy upon creation or update of the final record, or when no longer needed for business use, whichever is later.

Data Locations

What type of site is this?
> System

What is the name of the System?
> As-Received Database

What is the sensitivity of the System?
> Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the System.
> As-Received database is a NARA-compliant database that stores records based on their retention periods as outlined in the Records Control Schedule.

What are the incoming connections to this System?
> Incoming connections are Digital Enablement Platform, Digital Inventory Management, Digital Mobile Adaptive Forms, Scanned Form Processing Service.

What are the outgoing connections from this System?
> API call from Digital Content Retrieval.

What type of site is this?
> System

What is the name of the System?
> Enterprise Case Management (ECM)

What is the sensitivity of the System?
> Federal Tax Information (FTI)

Please provide a brief description of the System.
> ECM is the enterprise's solution for case management to enable BODs to process and assess taxpayer correspondence and make informed decisions on case documentation and resolution.

What are the incoming connections to this System?
> DEP sends data to ECM via Scanned Form Processing Service (SFPS). As ECM is an enterprise-wide solution, there are other incoming connections outside of the scope of this PCLIA.