

Date of Approval: 04/21/2025  
Questionnaire Number: 2153

## Basic Information/Executive Summary

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

Digitalization and Scanning as a Service (DIGSCaaS)

Acronym:

DIGSCaaS

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.

Note:

SCanning as a Service (SCaaS) and Digitalization SCanning as-a-Service (DIGSCaaS) are two different names for the same service. One is not a child/parent/etc. of the other. We are working to get all documents to only state SCaaS.

The IRS is modernizing and digitalizing historical paper and physical media on an enterprise level. DIGSCaaS leverages the digitalization platform with the goal to reduce paper volume and physical media, increase access to digital data, and prepare the IRS to manage that digital data. DIGSCaaS converts physical records and physical media items into digital files, which are stored the Enterprise As-Received Database. (As-Received is a National Archives and Records Administration (NARA)-compliant digital IRS repository - serving as the official

record to allow physical records and media items to ultimately be destroyed.) This is accomplished through two products: Digital Content Retrieval (DCR) and Scanned Form Processing Service (SFPS). Having digitized records enables the IRS to reduce storage costs, reduces time spent tracking down files and media, and enables employees to perform work more efficiently. DIGSCaaS has been adopted by Specialty Collection Offers in Compromise (SCOIC), Automated Underreported (AUR), Report Generating Software (RGS), Compliance Services Collection Operations (CSCO), Small Business/Self-Employed (SBSE), and Privacy, Governmental Liaison, and Disclosure (PGLD), Tax-Exempt Government Entities (TE/GE), and Information Returns Processing (IRP). Convert Media Archives (CMA) is use-case of SCaaS, focused on converting all non-paper forms of media (i.e. CD-ROM, microfiche, hard disc, etc.) into digital format capable of being saved in the As-Received database.

Currently, various data fields including Employer Identification Number (EIN), Name Control, and Disclosability status for organizations that have applied for tax-exemption, in forms are being manually extracted and validated from the TE/GE File Share Server (Network Drive) folder paths. Once verified, the extracted values need to be packaged into zip files and dropped at the Enterprise File Transfer Utility (EFTU) pick up point, where they will then be routed to Robotics Process Automation (RPA) staging area. Once RPA work is completed, data should be routed to SFPS SYS 317 in the applicable Modernized e-File (MeF) format.

This automation will be used to reduce manual effort by extracting and verifying key data fields from the TE/GE File Share Server File Name Path to create an associated metadata file storing key NARA file retention criteria. The original PDF and metadata file will be routed to SFPS SYS 317 to be stored in As-Received.

DIGSCaaS doesn't collect data and does not provide opportunities for consent as DIGSCaaS does not have a front end and receives the forms after User validation/consent. DIGSCaaS only validates data and sends downstream, it does not adjust any data or allow for any user input.

DIGSCaaS intakes the following types of PII from internal and external vendors: Social Security Numbers (SSNs), Taxpayer Identification Numbers (TINs), Document Locator Numbers (DLNs), and SCOIC Offer numbers. They validate and send downstream the PII for the purposes of fulfilling one or more of the following reasons: serving as a unique identifier for records management, when required by statute or regulation, and to ensure the timely delivery of government benefits, privileges, and services. DIGSCaaS products follow the least privilege principle of access, to safeguard taxpayer information. As for security measures, DIGSCaaS products are FedRamp approved, regularly undergo cybersecurity testing, and include other safeguards to protect information (such as encrypting data).

# 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).

The scanning contractors will be provided with paper tax returns that include a variety of PII data. The scanning contractors will scan the paper tax returns in their entirety and transmit the electronic record to the IRS via the Secure Large File Transfer (SLFT) KiteWorks pipeline. The digital scans transmitted from the scanning contractors to the IRS via SLFT will be stored in As-Received, the master repository, where Business Users can search scans by PII search elements (e.g., TIN/SSN).

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

Address  
Centralized Authorization File (CAF)  
Document Locator Number (DLN)  
Employer Identification Number  
Employment Information  
Federal Tax Information (FTI)  
Financial Account Number  
Medical History/Information  
Name  
Other  
Social Security Number (including masked or last four digits)  
Telephone Numbers  
Vehicle Identification Number (VIN)

Please explain the other type(s) of PII that this project uses.

Taxpayer Identification Number, Date of Birth, Tax Account Information

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?

1.2

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?

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?

1218

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

Scanning as-a-Service (SCaaS)

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.)

SCaaS Release 2025.1 (R 2025.1) is our 6th release cycle. It will include enhancements to both the Scanning Form Processing Service (SFPS) and Digitalized Content Retrieval (DCR) applications, such as increasing SFPS file transfer speeds as well as implementing Retry logic. DCR is adding page rotation functionality to PDF Viewer (Portable Document Format). Both apps are onboarding new use cases and functionality for Innocent Spouse Operation (ISO), and Convert Media Archives (CMA) use cases, and is implementing pre-signed Uniform Resource Locators (URLs) across both applications for larger payloads.

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?

Yes

8 Please provide the full name and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.

Webapps 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 If this system discloses any PII to any third party outside the IRS, 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?

Yes

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?

Yes

12.1 Please identify the Cloud Service Provider (CSP), FedRAMP Package ID, and date of FedRAMP authorization.

AWS GovCloud - FEDRAMP Package ID: F1603047866 / Authorized Date  
06/21/2016

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).

High

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)

Not applicable - This is internal to the IRS and not Taxpayer facing.

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

IRS owned and contractor operated

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 Employees - Users, Managers, Sys. Administrators, Developers all have access at read- level only.

Contractor Employees:

Contractor Users: No

Contractor Managers: Yes, Read-Only, Moderate Background Investigation

Contractor Sys Admin: Yes, Admin, Moderate Background Investigation

Contractor Developers: No

Contractor Sys Admin: Yes, Admin, Moderate Background Investigation

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.

Not applicable - This is internal to the IRS and not Taxpayer facing.

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".

More than 10,000

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?

All external scanning contractors on the SCaaS project have had to complete background clearance checks prior to accessing PII data included within the historical forms being digitized from paper. External scanning vendors do not have access to application systems within the IRS. They only handle documents as they're being scanned and forwarded to the IRS. No BEARS approval needed.

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

Yes

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

None

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.

Enterprise Security Audit Trails (ESAT) checklist is uploaded under "Attachments"

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

No

## Interfaces

### Interface Type

IRS Systems, file, or database

### Agency Name

Kiteworks TO DIGSCaaS

### 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

Other

Other Transfer Method

SFPS forwards to Enterprise Case Management (ECM) who takes the file and validates it.

**Interface Type**

IRS Systems, file, or database

Agency Name

DIGSCaaS TO IRPS

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Other

Other Transfer Method

DIGSCaaS TO Information Returns Processing System (IRPS)

**Interface Type**

Forms

Agency Name

F709 - United States Gift (and Generation-Skipping Transfer) Tax Return

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Kiteworks

**Interface Type**

Forms

Agency Name

F709 - United States Gift (and Generation-Skipping Transfer) Tax Return

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Enterprise API Gateway

**Interface Type**

Forms

Agency Name

F709 - United States Gift (and Generation-Skipping Transfer) Tax Return

Incoming/Outgoing

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

## 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.

- 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 or to detect electronic communications sent using IRS systems in violation of IRS security policy

### **SORN Number & Name**

IRS 00.001 - Correspondence Files and Correspondence Control Files

Describe the IRS use and relevance of this SORN.

- General Personnel Records are included within the SCaaS product

### **SORN Number & Name**

IRS 00.002 - Correspondence Files: Inquiries about Enforcement Activities

Describe the IRS use and relevance of this SORN.

- Track correspondence related to enforcement activities

## Records Retention

What is the Record Schedule System?

Non-Record

What is the retention series title?

Transitory & Intermediary Records

What is the GRS/RCS Item Number?

Intermediary Records 5.2, Item 20

What type of Records is this for?

Both (Paper and Electronic)

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

Temporary. Destroy upon creation or update of the final record, or when no longer needed for business use, whichever is later.

What is the disposition schedule?

Temporary: Destroy upon creation or update of the final record, or when no longer needed for Business use, whichever is later.

What is the Record Schedule System?

Non-Record

What is the retention series title?

Gift Tax Returns

What is the GRS/RCS Item Number?

12990 RCS 29, Item 62 Estate Tax Returns.

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 all F706 (United States Estate (and Generation-Skipping Transfer) Tax Return), 712 (Life Insurance Statement), 8971 (Information Regarding Beneficiaries Acquiring Property from a Decedent) and related schedules, correspondence, and documents such as wills, appraisals, trust agreements, powers of attorney, briefs, etc., and any related gift tax return (F709) filed by decedent. Forms 706 are governed under Chapter 11 of the Internal Revenue Code (IRC). Generally, the Form 706 is used to report the date-of-death fair-market value of property a decedent owns and transfers at death. Transfers of property made during life and reported on U.S. Gift Tax Returns (Forms 709) under Chapter 12 of the IRC, are also included in the calculation of the federal estate tax. Generation-Skipping Transfer (GST) Tax is governed under Chapter 13 of the IRC. Generally, the GST tax is imposed on certain transfers of property to a generation removed from the donor or the decedent making the transfer of property. GST tax can be calculated on Forms 706 and Forms 709 when transfers are made directly. When transfers are made indirectly using trust agreements, GST Tax Returns for Distributions (Forms 706-GS(D)) and GST Tax Returns for Terminations (Forms 706-GS(T)) are filed to calculate GST tax instead. Note: The following constitute disposition updates under Job No. DAA-0058- 2021-0005. Records were previously approved for destruction 75 years after the end of the processing year under Job No. N1-058-94-4. (1) Originals [Form 706, 709], reviewed and renumbered by Examination. (Job No. Records Control Schedules - 29 Tax Administration - Wage and Investment (W&I) Records Back to Table of Contents 420 DAA-0058-2021-0005-0001) AUTHORIZED DISPOSITION Retire to Records Center 6 months after Examination closure, except for those estate tax returns which contain generation skipping transfers. Destroy 40 years after end of processing year. ...see RCS for further info

What is the disposition schedule?

Retire to Records Center after association with a matched IRS Form 706 in accordance with Item 61 of this Schedule - Estate Tax Returns

## Data Locations

What type of site is this?

Power Query

What is the name of the Power Query?

Digitalized Content Retrieval (DCR) - SYS 316

What is the sensitivity of the Power Query?

Federal Tax Information (FTI)

What is the URL of the item, if applicable?

<https://eup.eps.irs.gov/dig-316/auth/user>

Please provide a brief description of the Power Query.

Enterprise As-Received Datastore for storage, document retrieval, and edit and logical deletion of records

What are the incoming connections to this Power Query?

Scanned documents and metadata are stored in the As-Received Datastore after the IRS processes the scanned documents (completed by external scanning contractors) and metadata via the Scanned form Processing Service (SYS 317)

What type of site is this?

Power Query

What is the name of the Power Query?

IRS Splunk

What is the sensitivity of the Power Query?

Federal Tax Information (FTI)

Please provide a brief description of the Power Query.

Security application to monitor and analyze DCR system actions and user activity. ESAT documentation provides a description of all data received by IRS Splunk.

What are the incoming connections to this Power Query?

DCR and/or As-Received

What are the outgoing connections from this Power Query?

Data not outgoing.