

Date of Approval: 09/30/2024
Questionnaire Number: 1415

Basic Information/Executive Summary

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

Expanded Interest Calculations Automation

Acronym:
EIC

Business Unit
Research Applied Analytics and Statistics

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 automation leverages the Compliance Data Warehouse (CDW) to perform automated research based on user inputs to calculate interest owed or interest suspension periods when certain tax matters apply (e.g. RR 99-40 or IRC 6404(g)). This automation reduces manual errors and active time needed to research information. The automation supports the interest calculation process which supports the IRS mission by helping taxpayers understand and fulfill their tax responsibility.

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).

Sensitive data is input by the user as an input into the automation (e.g. TIN or Taxpayer Identification Number). Users will require access to CDW unmasked TINs via a Business Entitlement Access Request System (BEARS) entitlement request. The automation queries the RAAS Compliance Data Warehouse (CDW) based on the input data to retrieve relevant transactional information. Users will not be able to query CDW if they do not have the required entitlements to access the information. There are calculations done based on data gathered to produce output files. Data used throughout the process will not be stored by the automation. Data is not being updated or altered within CDW itself.

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

Employer Identification Number

Federal Tax Information (FTI)

Individual Taxpayer Identification Number (ITIN)

Social Security Number (including masked or last four digits)

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)

1.1 Is this PCLIA a result of the Inflation Reduction Act (IRA)?

No

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

Pilot

1.35 Is there a data dictionary for this system?

No

1.36 Explain in detail how PII and SBU data flow into, through and out of this system.

Users will input PII such as TIN into the automation user interface, the automation will query the compliance data warehouse (CDW) to retrieve relevant information, and outputs will be provided to users based on their inputs and automated research in a downloadable spreadsheet. Data will be stored on the server.

1.4 Is this a new system?

Yes

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

Data and Analytics Advisory Group (DAAG)

3.1 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?

No

3.3 Does this system use cloud computing?

No

3.6 Does this system interact with the public through a web interface?

No

4.1 Who owns and operates the system (IRS Owned and Operated, IRS Owned and Contractor Operated, Contractor Owned and Operated)?

IRS Owned and Contractor Operated

4.2 If a contractor owns or operates the system, does the contractor use subcontractors?

Yes

4.3 What PII/SBU data does the subcontractor have access to?

Subcontractors are not working on this automation and subsequently, do not have access to the associated PII/SBU

4.5 Identify the roles and their access level to the PII data. For contractors, indicate whether their background investigation is complete or not.

IRS Employees Roles: Users (Read and Write), Managers (Administrator)

Contractor Roles: Developers (Administrator) with completed background investigations

4.51 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

4.52 How many records in the system are attributable to contractors? Enter “Under 5,000”, “5,000 to 10,000”, “More than 10,000” or “Not Applicable”.

Not Applicable

4.53 How many records in the system are attributable to members of the public? Enter “Under 5,000”, “5,000 to 10,000”, “More than 10,000” or “Not applicable”.

Not Applicable

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

Currently, BEARS entitlements control access to SBU/PII data that is queried through the automation. Each user requires the appropriate entitlements to be able to log in and have access to the automated research process. The BEARS enrollment process requires that an authorized manager approve access requests. 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. Specific roles/access for masked ITIN will also apply and be granted on a limited basis as per both CDW and the automation requirements and managerial approval. Write, Modify, Delete, and/or Print) are defined on BEARS and set (activated) by the System Administrator prior to the user being allowed access. User privileges and user roles determine the types of data that each user has access to. A request will need to be submitted for CDW unmasked TIN access. Management monitors system access and removes permissions when individuals no longer require access. We are working with the Data Management Division (DMD) to provision a Service Account for CDW access for this automation. The team is undergoing the Enterprise Security Audit Trails (ESAT) process to ensure necessary logging and security measures are in place.

5.1 Please describe any privacy risks, civil liberties and/or security risks identified for the system that need to be resolved and what is the mitigation plan?

We are working to establish a CDW Service Account to expand the user base. Currently, we only have 3 users in the test environment. However, we would like to expand to potentially 2,000 users across the Service. To facilitate this, we are working through the ESAT process and to establish a Service Account to ensure all necessary security and logging measures are in place.

5.11 Is there a Risk Assessment Form and Tool (RAFT) associated with this system on file with your organization or the IRS Risk Office.

No

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

Yes

5.3 Please upload the Approved Email and one of the following SBU Data Use Forms, Questionnaire (F14664) or Request(F14665) or the approved Recertification (F14659). Select Yes to indicate that you will upload the Approval email and one of the SBU Data Use forms.

Yes

Interfaces

Interface Type

IRS or Treasury Contractor

Agency Name

IRS SBSE OSI (Office of Servicewide Interest)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Other

Other Transfer Method

Users input the data within the automation as an input to run it

Interface Type

IRS Systems, file, or database

Agency Name

Compliance Data Warehouse

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

We are querying the RAAS Compliance Data Warehouse using SQL

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.

Logging is implemented in the system and being refined with the ESAT team to ensure appropriate measures are put in place to identify the who, what, where, and when data is being accessed.

SORN Number & Name

IRS 42.021 - Compliance Programs and Projects Files

Describe the IRS use and relevance of this SORN.

SBU/PII data is used in the system to calculate interest owed or interest suspension periods when certain tax matters apply by IRS employees with permissions to access such SBU/PII data.

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

General Records Schedule (GRS) 3.1 for General Technology Management Records

What is the GRS/RCS Item Number?

Item 020

What type of Records is this for?

Electronic

What is the disposition schedule?

Audit and user logs are scheduled under General Records Schedule (GRS) 3.1 for General Technology Management Records, Item 020. IRS System Technology audit logs are maintained per IRM 5.1.25.6 in the Security Audit and Analysis System (SAAS). Audit Logs will be erased or purged from the SAAS at the conclusion of their retention period(s) as required under IRM 1.15.6. The method used for sanitization will follow NIST SP 800-88 guidelines. These will not be stored in the automation, but a sequel data base and captured in CDWs audits.

Data Locations

What type of site is this?

System

What is the name of the System?

Compliance Data Warehouse

What is the sensitivity of the System?

Federal Tax Information (FTI)

Please provide a brief description of the System.

It is the RAAS Compliance Data Warehouse (CDW). CDW uses best practices in data warehousing to provide the IRS Research community with data and computing services needed to meet a wide range of analytical and decision support activities.

What are the incoming connections to this System?

Users input information into the automation, which then queries CDW to retrieve relevant information on transactional data.

What are the outgoing connections from this System?

The input information users use in the automation is used to query the CDW data.