

Date of Approval: 12/12/2025
Questionnaire Number: 2706

Basic Information/Executive Summary

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

eGain Solve - Virtual Assistant, eGain - Chatbot

Acronym:

eSVA

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.

Beginning in 2016, the Service began offering multiple secure ways of digitally communicating with taxpayers and representatives. The eGain Solve™ program is led by the IRS Office of Information Technology (IT). The Service contracted with eGain and its vendor to provide a solution that would securely digitize communications with taxpayers and allow secure one-to-one, two-way communication between an IRS Assistor and a taxpayer/ authorized representative. The Service utilizes eGain Solve™, an omnichannel customer engagement software suite which is implemented as a Managed Services solution, hosted in an Amazon Web Services (AWS) GovCloud private cloud environment; eGain is the Managed Service Provider (MSP) that manages the system. The eGain Solve™ software suite provides the opportunity to exchange communicate and information with external customers using Secure Messaging, Chat, Virtual Assistant (aka Chatbot), Video Chat, Click-to-Call or Co-browsing. This PCLIA

depicts the technology which enables the business units to deploy virtual assistants (Chatbots) where a user can digitally request and receive information. The chatbot projects develops and deploys chatbot self-service solutions, that allow taxpayers and IRS staff to answer common questions for selected topics without assistance from agents. The chatbot solution uses eGain Software as a Service (SaaS) platform. Chatbots are available 24 hours a day, 7 days a week, providing alternatives to extensive wait times taxpayer experience when waiting for agents. Functionality is limited to unauthenticated Frequently Asked Questions (FAQ) topics via guided help (menu driven) and open-ended question interfaces, and other cases uses (Authenticated users for multiple business units) will be addressed in separate PCLIA's. The benefits of this functionality align with the IRS strategic goal of improving services to make voluntary compliance easier for taxpayers.

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).

eGain Solve's - Virtual Assistant (Chat Bot) is used as a communication platform to share information. For unauthenticated use cases, there is no business need for PII. The use of SBU/PII is extremely limited as it is not solicited for nor stored in the system. The user will receive a warning when they begin a session not to enter Personally Identifiable Information (PII); however, the use of a Social Security Number (SSN) is identified/necessary because the taxpayer may inadvertently include this information during a session, and therefore the business unit's and the public's (taxpayers, representatives, trustees, or beneficial owners) need and use of SBU/PII is relevant and necessary only to meet the needs of the digital exchange session. Specific uses of SBU/PII will be based on the IRS Business Operating Division (BOD) or Functional Operating Division (FOD) use case needs (like correspondence examinations, audits, etc.), system and process training, and standard operating procedures of the user groups. The Small Business/Self-Employed (SBSE) Automated Underreporter (AUR), Authenticated Chatbot will add the ability for the taxpayers using the AUR chatbot to authenticate against Secure Access Digital Identity (SADI) to obtain information from the AUR system and to request an extension to submit requested information. This is a communication platform with file sharing capabilities; there are multiple document types that will be exchanged. These document types will contain the same or similar SBU/PII as what is currently contained in traditionally paper-based file sharing methods like correspondence via US or International

mail, faxes, or documents provided via face-to-face meetings. Instead of these traditional methods, such documents will be sent and received by Secure Chat but only after the taxpayer or authorized representative has fully authenticated via SADI.

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

Address
Biometric Information
Centralized Authorization File (CAF)
Driver's License Number
Email Address
Employer Identification Number
Employment Information
Family Members
Federal Tax Information (FTI)
Individual Taxpayer Identification Number (ITIN)
Internet Protocol Address (IP Address)
Name
Official Use Only (OUO) or Limited Office Use (LOU)
Other
Passport Number
Professional License Number
Protected Information
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.

Any info currently provided via phone call for any AUR case. Additional SBU/PII factors are captured in audit and tracking activities or as a result of a session. The following elements are captured. + Visitor information also captures operating device, the city, country, language, object captures from taxpayer, callback and delayed callback activities; Customer Classification: Individual, Corporate, Group; Chats: Activity ID, Case ID, Priority for activity, Queue name, creation date, sub status, page title, Page URL, referrer URL, case status, original source (chat channel case originated.) Due dates and times, internal status. Max Load Activities (Chat, Mail, Social, all other activities) + Reports/Calls: Average Time (Work, Wrap, handle time, activity type, interval start, user log in time, log out time, reasons (log out, timeout, forced logout), Agent efficiency reports: Cases (Open at start, assigned, closed, reopened, percentage closed, percentage reopened.) Chats: (time, logged on, available for chat, not available for chat, interval starts.)

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

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)

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?

7601

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

eGain Solve - Virtual Assistant, eGain - Chatbot

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.)

This project will add ability for the taxpayers using the AUR chatbot to authenticate against SADI to obtain information from the AUR system and to request an extension to submit requested information.

5 Is this system considered a child system/application to another (parent) system?

Yes

5.1 Identify the parent system's approved PCLIA number.

1121 (This will be replaced by 2674 currently under PGLD review)

5.2 Identify the parent system's name as previously approved.
eGain Solve-Chat-External

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.
User and Network Services (UNS) Governance Board and Strategic Development Executive Steering Committee (ESC)

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.
The ABA ID is 211460.

10 Does this system disclose any PII to any third party outside the IRS?
Yes

10.1 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.
Amazon Web Services (AWS) GovCloud, F1603047866, 6/21/2016 eGain, FR2023601671, 12/15/2021

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?
Yes

13.1 If the system requires the user to authenticate, was a Digital Identity Risk Assessment (DIRA) conducted?
Yes

13.11 Please upload the approved DIRA report using the Attachments button. Select "Yes" to indicate that you have or will upload the signed DIRA form.
Yes

13.2 If individuals do not have the opportunity to give consent to collect their information for a particular use, why not?

For eGain Chat, a message is displayed in the pre-chat screen with legally approved language before starting a chat session. The IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice which provides the legal right to ask for information under Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. Under these sections, response is mandatory. Code section 6109 requires the individual provide an identifying number. SADI is the means of authentication and doing the collection of information. There is a notice informing taxpayer of the need to first verify their identity. If the source is a federal tax form, then notice was given. Users have the ability to decline the chat session if they don't want to share the required information.

13.3 If the individual was not notified of the following items prior to the collection of information, why not? 1) Authority to collect the information 2) If the collection is mandatory or voluntary 3) The purpose for which their information will be used 4) Who the information will be shared with 5) The effects, if any, if they don't provide the requested information.

Not Applicable. The information is collected voluntarily from the taxpayer.

14 Describe the business process allowing an individual to access or correct their information. (Due Process)

Processes are currently in place to ensure 'due process' is followed just as it is done today via phone. These processes may be modified for eGain Solve but the rules for handling PII are the same. If a taxpayer views information as being

incorrect, they will be able to communicate with IRS resources to make the requisite changes. eGain Solve is a communication platform only. IRS users also need to submit a BEARS request that is approved by management before being granted access to the system. Once access is granted, each user of eGain Solve is granted permission and roles that only allow them to see what they have permission for. Finally, all access to customer data is auditable with full tracking capability.

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?

No

15.2 What PII/SBU data does the subcontractor(s) have access to?

The contractor does not use subcontractors.

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 (Read and Write Access)

IRS Employees: Developers (Administrator Access)

Contractors: Contractor System Administrator (Read Only Access)/Background Level High

Contractors: Contractor Developers (Administrator Access)/Background Level High

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.

IRS implements Privacy Notice warning banners upon sign-up for Live Chat Agent interactions for Taxpayers, and at each subsequent system access event.

The chat is not for specific questions about your tax account and taxes you may owe. Representatives can only help you with general questions. We cannot access your online account. Please do not include any personal information such as your full name, address, Social Security number, date of birth, tax account, or banking information during this chat session. We are not your tax advisor and cannot help with specific questions about taxes you may owe or eligibility for credits.

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".

Under 5,000

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?

When a new user needs access to an IRS system or application, the employee submits a request for access through Business Entitlement Access Request System (BEARS) application; the user's manager, or designated official, approves or denies after review. The completed BEARS is then routed to an application administration approval group, and then the user account is added. Access to the data within the application is restricted; users are restricted to only those pieces of the application to which they need access by permissions and workgroup assignments. Agents (end users) only have access to input data for their own account, and to run pre-programmed reports and ad hoc searches. They can delete their own data but cannot manipulate or physically access the data belonging to another user. Access to data tables is restricted to the application, system, and database administrators. Developer(s) have no access to production systems. Unauthorized Access of Taxpayer Accounts (UNAX) training is also provided to inform users of the statutory rules governing and the IRS' policy on unauthorized access and inspection of records by IRS employees. A management designee monitors system access and removes permissions when individuals no longer require access. User accounts are disabled and not deleted. Users are assigned to specific modules of the application and specific roles within the modules. Establishing an account follows the principle of least privilege, providing the least amount of access to PII/SBU data to accomplish his/her work.

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.

There are internal programming consistency checks and record counts to validate the data that is loaded into the system is accurate. eGain Chat Digital Identity Risk Assessment (DIRA)s have been attached to this Privacy and Civil Liberties Assessment (PCLIA). Plan of Actions and Milestones (POA&M IPT0024074) was reported because the eGain System Security Plan (SSP) does not accurately describe the controls and control implementation statements. IRS eGain SSP will be reviewed, revised, and updated to correct control summary information and control implementation statements, supporting artifacts will be completed. Est. Due Date: 12/31/2026

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.

The system has a very detailed audit trail that is accessible and reportable. This is based on 2 primary system actions. The first is an 'activity'. An activity is a unit of work that may be a task, created to track an internal work item. It could also be an interaction between a taxpayer and an IRS agent or an interaction between a supervisor and an IRS agent. These are all tracked in detail with a time and date stamp. All activities have a unique 'activity ID' assigned to them. The second is a 'case'. A case is used to group activities related to the same issue. Activities are tied to a case using a single identification number, the 'Case ID'. A case contains activities of various channels such as secure messages, email notifications, chats, phone, or internal tasks. There is an 'audit' function of an activity that shows every single action that has occurred on an activity. It gives complete information from the moment the activity was created to where the activity is at present. Supervisory activities are also included in the audit information.

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

GSS-30 Wintel Application Servers

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Interface Type

IRS Systems, file, or database

Agency Name

Secure Access Digital Identity (SADI)

Incoming/Outgoing

Both

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name
GSS-17 Enterprise Systems Domain
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Amazon Web Services Platform (AWS)

Interface Type
Other Federal Agencies
Agency Name
Government Accountability Office (GAO)
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Secure email/Zixmail

Interface Type
IRS Systems, file, or database
Agency Name
Compliance Data Warehouse (CDW)
Incoming/Outgoing
Outgoing (Sending)
Transfer Method
Amazon Web Services Platform (AWS)

Interface Type
IRS Systems, file, or database
Agency Name
WebApp Enterprise Services (Amazon) Cloud Server Platform
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Amazon Web Services Platform (AWS)

Interface Type
IRS Systems, file, or database
Agency Name
GSS-1 IRS Perimeter Security - Firewalls & Core Network Service
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Amazon Web Services Platform (AWS)

Interface Type
Forms

Agency Name
CP 2000, Initial Notice - Request Verification for Unreported
Income, Deductions, Payments and/or Cr
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Amazon Web Services Platform (AWS)

Interface Type

Forms
Agency Name
CP 3219A Automated Under Reporter (AUR) Statutory Notice of
Deficiency
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database
Agency Name
GSS-34 Enterprise Networks
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database
Agency Name
GSS-32 IRS Workstations and Support
Incoming/Outgoing
Both
Transfer Method
Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database
Agency Name
Unified Cisco Communication Enterprise (UCCE)
Incoming/Outgoing
Both
Transfer Method
IPSEC TUNNEL

Interface Type

Forms

Agency Name

CP2501, Initial Contact - Potential Discrepancy of Income,
Deductions and/or Credits Claimed on BMF

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

Other Federal Agencies

Agency Name

Treasury Inspector General for Tax Administration (TIGTA)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secure email/Zixmail

Interface Type

IRS Systems, file, or database

Agency Name

Enterprise API Gateway (EAG) (on PREM)

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

Method of transfer is via API calls.

Interface Type

IRS Systems, file, or database

Agency Name

IRS Secure Access (eAuthentication)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Amazon Web Services Platform (AWS)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 00.002 - Correspondence Files: Inquiries about Enforcement Activities

Describe the IRS use and relevance of this SORN.

Taxpayer name, address, and, if applicable, Taxpayer Identification Number (TIN) (e.g., Social Security Number (SSN), Employer Identification Number (EIN), or similar number assigned by the IRS); chronological investigative history; other information relative to the conduct of the case; and/ or the taxpayer's compliance history. Correspondence may include letters, telegrams, memoranda of telephone calls, email, and other forms of communication.

SORN Number & Name

IRS 24.047 - Audit Underreporter Case Files

Describe the IRS use and relevance of this SORN.

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

eGain may be used by individuals who have accessed, by any means, information contained within IRS electronic or paper records or who have otherwise used any IRS computing equipment/resources, including access to Internet sites; individuals whose information is accessed using IRS computing equipment/resources; and IRS employees and contractors who use IRS equipment to end electronic communications. The system consists of records concerning the use of IRS computing equipment or other resources by employees, contractors, or other individuals to access IRS information; records concerning individuals whose information was accessed using IRS computing equipment/resources; records identifying what information accessed; records concerned the use of IRS computer equipment and other resources to send electronic communications; and records concerning the investigation of such incidents.

SORN Number & Name

IRS 26.020 - Taxpayer Delinquency Investigation Files

Describe the IRS use and relevance of this SORN.

eGain is used to communicate with individuals who are, or may be, delinquent in filing Federal tax returns. The system consists of records including Taxpayer name, Taxpayer Identification Number (TIN) (e.g., Social Security Number (SSN), Employer Identification Number (EIN), or similar number assigned by the IRS); information from previously filed returns, information about the potential delinquent return(s), including class of tax, chronological investigative history; and a code identifying taxpayers that threatened or assaulted IRS employees.

SORN Number & Name

IRS 42.021 - Compliance Programs and Projects Files

Describe the IRS use and relevance of this SORN.

eGain is used to communicate with individuals covered by this SORN. This includes individuals who may be involved in tax evasion schemes or noncompliance schemes, including but not limited to withholding noncompliance or other areas of noncompliance grouped by industry, occupation, or financial transactions; individuals who may be selling or promoting abusive tax schemes or abusive tax avoidance transactions; individuals who may be in noncompliance with tax laws concerning tax exempt organizations, return preparers, corporate kickbacks, or questionable Forms W-4, tax evasion schemes involving identity theft, among others. This system consists of records pertaining to individuals in compliance projects and programs, and records used to consider individuals for selection in these compliance projects and programs.

SORN Number & Name

IRS 36.003 - General Personnel and Payroll Records

Describe the IRS use and relevance of this SORN.

This system consists of a wide variety of records relating to personnel actions and determinations made about an individual while employed in the Federal service, including information required by the Office of Personnel Management (OPM) and maintained in the Official Personnel File (OPF) or Employee Personnel File (EPF). Information is also maintained electronically in Automated Labor and Employee Relations Tracking System (ALERTS) and Totally Automated Personnel System (TAPS). Listing of employee pseudonyms and Forms 3081 is also included. This system also includes personnel and payroll records (e.g., office/building security records, disciplinary action records, travel/moving expense records, insurance/beneficiary records, personal

addresses, personal telephone numbers, personal email addresses, emergency contact information, payroll deduction records).

SORN Number & Name

IRS 26.009 - Lien Files

Describe the IRS use and relevance of this SORN.

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.

SORN Number & Name

IRS 42.001 - Examination Administrative Files

Describe the IRS use and relevance of this SORN.

eGain is used to communicate with taxpayers who are being considered for examination, or who are, or were, examined to determine an income, estate and gift, excise, or employment tax liability. This system consists of investigatory materials required in making a tax determination or other verification in the administration of tax laws and all other sub-files related to the processing of the tax case. This system also includes other management information related to a case and used for tax administration purposes, including classification and scheduling records.

SORN Number & Name

IRS 50.222 - Tax Exempt/Government Entities (TE/GE) Case Management Records

Describe the IRS use and relevance of this SORN.

eGain is used to communicate with individuals who are the subject of or are connected to TE/GE examinations and tax determinations, including compliance projects, regarding Federal tax exemption requirements, employee plan requirements, and employment tax requirements. This system consists of records including case identification, assignment, and status information from TE/GE examination and tax determination files, information about individuals pertaining to TE/GE's methods of investigating exempt organizations, retirement plans, and government entities with regard to their compliance with statutory Federal requirements and/or their tax-exempt status. In addition, this system contains identifying information regarding informants who have provided information that is significant and relevant to TE/GE investigations of taxpayers.

SORN Number & Name

IRS 00.001 - Correspondence Files and Correspondence Control Files

Describe the IRS use and relevance of this SORN.

Correspondence received and sent with respect to matters under the jurisdiction of the IRS. Correspondence includes letters, telegrams, memoranda of telephone calls, email, and other forms of communication.

SORN Number & Name

IRS 44.003 - Appeals Centralized Data

Describe the IRS use and relevance of this SORN.

eGain is used to communicate with taxpayers who seek administrative review of IRS proposed adjustments and collection actions with which they disagree. Individuals who seek administrative review of initial Freedom of Information Act (FOIA) determinations. This system consists of records including information from 24.030, 24.046, 42.001, and 44.001 systems, related internal management information, including the taxpayer's DIF Score, and a code identifying taxpayers that threatened or assaulted IRS employees. Information pertaining to FOIA cases under administrative appeal.

SORN Number & Name

IRS 50.001 - Tax Exempt & Government Entities (TE/GE)
Correspondence Control Records

Describe the IRS use and relevance of this SORN.

eGain is used to communicate with requesters of letter rulings and determination letters, and subjects of field office requests for technical advice and assistance and other correspondence, including correspondence associated with section 527 organizations. Records in this system include Name, date, nature and subject of an assignment, and work history. Subsystems include case files and section 527 records that contain the correspondence, internal memoranda, digests of issues involved in proposed revenue rulings, and related material.

SORN Number & Name

IRS 26.012 - Offer in Compromise Files

Describe the IRS use and relevance of this SORN.

Taxpayer name, address, Taxpayer Identification Number (TIN) (e.g., Social Security Number (SSN), Employer Identification Number (EIN), or similar number assigned by the IRS), assignment information; and records, reports and work papers relating to the assignment, investigation, review and adjudication of the offer.

SORN Number & Name

IRS 26.013 - Trust Fund Recovery Cases/One Hundred Percent Penalty Cases

Describe the IRS use and relevance of this SORN.

eGain is used by IRS Customer Service Agents and Revenue Officers working Trust Fund Recovery cases and One Hundred Percent Penalty cases. This SORN covers individuals against whom Federal tax assessments have been made or are being considered as a result of their being deemed responsible for payment of unpaid corporation withholding taxes and social security contributions. This system consists of the following records: Taxpayer name, address, Taxpayer Identification Number (TIN) (e.g., Social Security Number (SSN), Employer Identification Number (EIN), or similar number assigned by the IRS), information about basis of assessment, including class of tax, period, dollar figures, waivers extending the period for asserting the penalty (if any), and correspondence.

SORN Number & Name

IRS 50.003 - Tax Exempt & Government Entities (TE/GE) Reports of Significant Matters

Describe the IRS use and relevance of this SORN.

Gain is used to communicate with individuals who submit letter ruling requests or determination letter requests with respect to organizations, or who are the subjects of technical advice requests, where the matter raised has some significance to tax administration. The system consists of the following records: summaries of significant technical matters pertaining to letter rulings or determination letters under the jurisdiction of the Division Commissioner, TE/GE.

SORN Number & Name

IRS 26.019 - Taxpayer Delinquent Account Files

Describe the IRS use and relevance of this SORN.

eGain is used to communicate with individuals on whom Federal tax assessments have been made and persons who owe child support obligations. The system consists of investigatory records generated or received in the collection of Federal taxes and all other related sub-files related to the processing of the tax case. This system also includes other management information related to a case and used for tax administration purposes including the Debtor Master File, and records that have a code identifying taxpayers that threatened or assaulted IRS employees.

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

eGain is used to communicate with individuals who file Federal Individual Income Tax Returns; individuals who file other information filings; and individuals operating under powers of attorney. This system consists of Tax records for each applicable tax period or year, representative authorization information (including Centralized Authorization Files (CAF)), Device ID and a code identifying taxpayers who threatened or assaulted IRS employees. An indicator will be added to any taxpayer's account if a state reports to IRS that the taxpayer owes past due child and/or spousal support payments.

SORN Number & Name

IRS 44.001 - Appeals Case Files

Describe the IRS use and relevance of this SORN.

eGain is used to communicate with taxpayers who seek administrative review of IRS proposed adjustments and collection actions with which they disagree. Persons who seek administrative review of initial Freedom of Information Act (FOIA) determinations. Records in this system consist of investigatory materials required in making a tax determination or other verification in the administration of tax laws and all other sub-files related to the processing of the tax case, including history notes and work papers required in an administrative review of an assessment or other initial tax determination, collection action, or FOIA determination. This system also includes other management information related to a case.

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

Tax records for each applicable tax year or period, including employment tax returns, partnership returns, excise tax returns, retirement and employee plan returns, wagering returns, estate tax returns; information returns; representative authorization information; and Device ID.

SORN Number & Name

IRS 00.003 - Taxpayer Advocate Service and Customer Feedback and Survey Records

Describe the IRS use and relevance of this SORN.

Individuals who provide feedback (both complaints and compliments) about IRS employees, including customer responses

to surveys from IRS business units and IRS employees about whom complaints and compliments are received by the Taxpayer Advocate Service. Quality review and tracking information, customer feedback, and reports on current and former IRS employees and the resolution of that feedback.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

11

What is the GRS/RCS Item Number?

1-14

What type of Records is this for?

Electronic

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

RCS 11 Item 1-14 RCS 29 Item 447 Since there are various pieces and BUs involved with this system, the March 2023 recommendation from the PGLD, Records & Information Management Office is to follow the email and messaging retention policy of 7 years. This would cover all appropriate retentions for all the BUs and their case file retentions they have in place: The General Records Schedule (GRS Transmittal 33 - dated January 2023) GRS 6.1 Email and Other Electronic Messages Managed under a Capstone Approach Item 11: Email and other types of electronic messages of Non-Capstone officials. Email and/or other types of electronic messages of all other officials, staff, and contractors not included in item 010. Disposition Instruction: Temporary. Delete when 7 years* old, but longer retention is authorized if required for business use. *Note: NARA has approved IRS email retention policy of 7 years for all non-Capstone officials. Disposition Authority: DAA-GRS-2022-0006-0002 <https://www.archives.gov/files/records-mgmt/grs/grs-trs33.pdf>

What is the disposition schedule?

Temporary. Delete when 7 years* old, but longer retention is authorized if required for business use. *Note: NARA has approved IRS email retention policy of 7 years for all non-Capstone officials. Disposition Authority: DAA-GRS-2022-0006-0002

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

29

What is the GRS/RCS Item Number?

447

What type of Records is this for?

Electronic

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

RCS 11 Item 1-14 RCS 29 Item 447 Since there are various pieces and BUs involved with this system, the March 2023 recommendation from the PGLD, Records & Information Management Office is to follow the email and messaging retention policy of 7 years. This would cover all appropriate retentions for all the BUs and their case file retentions they have in place: The General Records Schedule (GRS Transmittal 33 - dated January 2023) GRS 6.1 Email and Other Electronic Messages Managed under a Capstone Approach Item 11: Email and other types of electronic messages of Non-Capstone officials. Email and/or other types of electronic messages of all other officials, staff, and contractors not included in item 010. Disposition Instruction: Temporary. Delete when 7 years* old, but longer retention is authorized if required for business use. *Note: NARA has approved IRS email retention policy of 7 years for all non-Capstone officials. Disposition Authority: DAA-GRS-2022-0006-0002 <https://www.archives.gov/files/records-mgmt/grs/grs-trs33.pdf>

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Data Locations

What type of site is this?

System

What is the name of the System?

eGain Solve

What is the sensitivity of the System?

Personally Identifiable Information (PII) including Linkable Data

What is the URL of the item, if applicable?

Links to IRS.gov and <https://connect.irs.gov>

Please provide a brief description of the System.

eGain Solve is an omnichannel customer engagement software suite which is implemented as a Managed Services solution, hosted in an Amazon Web Services (AWS) GovCloud private cloud environment; eGain is the Managed Service Provider (MSP) that manages the system. The eGain Solve™ software suite provides the opportunity to exchange communicate and information with external customers.

What are the incoming connections to this System?

eGain Suite FedRamp Boundary is hosted within AWS GovCloud.

What are the outgoing connections from this System?

eGain Suite FedRamp Boundary is hosted within AWS GovCloud.

What type of site is this?

Environment

What is the name of the Environment?

Amazon Web Services (AWS) GovCloud

What is the sensitivity of the Environment?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the Environment.

AWS FedRamp GovCloud (US) is an innovative compliant cloud solution that technology leaders trust to host sensitive and controlled unclassified information (CUI) data, and is built to enable mission and business critical, high-value assets.

What are the incoming connections to this Environment?

eGain Suite FedRamp Boundary is hosted within AWS GovCloud.

What are the outgoing connections from this Environment?

eGain Suite FedRamp Boundary is hosted within AWS GovCloud.

What type of site is this?

System

What is the name of the System?

SPLUNK

What is the sensitivity of the System?

Sensitive But Unclassified (SBU)

Please provide a brief description of the System.

Splunk is a Security Information and Event Management (SIEM) software solution tool composed of various dashboards that more IRS employees are using to aggregate and/or analyze security data for systems/applications.

What are the incoming connections to this System?

A data extraction is performed as per National Institute of Standard Technology controls.

What are the outgoing connections from this System?

It records all actions of the taxpayer/user in near-real-time and transmits to Enterprise Security Audit Trail (ESAT)/Security Audit and Analysis System (SAAS) logs for Cybersecurity review.