

Date of Approval: **June 13, 2023**

PIA ID Number: **7649**

SYSTEM DESCRIPTION

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

Enterprise Tax Calculator Service Provider, ETCSP

Is this a new system?

Yes

What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.

Enterprise Case Management Office

Current ELC (Enterprise Life Cycle) Milestones:

Preliminary Design/Milestone 3

Detailed Design/Milestone 4A

System Development/Milestone 4B

Is this a Federal Information Security Management Act (FISMA) reportable system?

Yes

GENERAL BUSINESS PURPOSE

What is the general business purpose of this system? Provide a clear, concise description of the system, application or database, the reason for the system, and the benefits to the IRS to use the information, and how the information will be used.

The Enterprise Tax Calculator Service Provider (ETCSP) will provide users with an enterprise-wide tax calculator designed to enable adjustments to taxpayer accounts and proper computation of tax liabilities or refunds. ETCSP will be a vendor built (AFS) solution hosted in the Integrated Enterprise Portals (IEP) Amazon Web Services (AWS) GovCloud. Release 1 will support Enterprise Case Management (ECM) needs for a 1040 tax calculator for Exam line-of-business. The system will only be used by the ECM team in this first release.

PII DETAILS

Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information: or any other type of Sensitive but Unclassified (SBU) information or PII such as information about IRS employees or outside stakeholders?

Yes

Does the system use, collect, receive, display, store, maintain, or disseminate Social Security Numbers (SSN's) or tax identification numbers (i.e., last 4 digits, etc.)?

No

Does this system use, collect, receive, display, store, maintain or disseminate other (non-SSN) PII (i.e., names, addresses, etc.)?

Yes

Specify the PII Elements:

Name

Tax Account Information

Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?

Yes

Specify the types of SBU from the SBU Types List:

Protected Information - Information which if modified, destroyed, or disclosed in an unauthorized manner could cause loss of life, loss of property or funds by unlawful means, violation of personal privacy or civil rights, gaining of an unfair procurement advantage by contractors bidding on government contracts, or disclosure of proprietary information entrusted to the Government.

Criminal Investigation Information - Information concerning IRS criminal investigations or the agents conducting the investigations.

Are there other types of SBU/PII used in the system?

Yes

Describe the other types of SBU/PII that are applicable to this system.

ECM ID and Federal Tax Information (FTI) from 1040 form

Cite the authority for collecting SBU/PII (including SSN if relevant).

PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, & 6012e(a)

Has the authority been verified with the system owner?

Yes

BUSINESS NEEDS AND ACCURACY

Explain the detailed business needs and uses for the SBU/ PII, and how the SBU / PII is limited only to that which is relevant and necessary to meet the mission requirements of the system. If SSNs (or tax identification numbers) are used, explicitly explain why use of SSNs meets this criteria. Be specific.

The client application, currently ECM, makes an Application Programming Interface (API) request that includes individual business or taxpayer values that are used to complete calculations based on specific tax year forms in ETCSP. Values are directly associated with specific taxpayers. The request for calculations does not include IDs, SSN, or other identifiable information beyond field values. After the calculation sessions are complete and values are returned to the client application, the session is ended, and no information is stored in the ETCSP system.

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

The PII maintained in the Documentation Upload Tool database is provided directly from existing IRS systems and approved programs. Accuracy and completeness of data is inherited from the existing IRS systems.

PRIVACY ACT AND SYSTEM OF RECORDS

The Privacy Act requires Federal agencies that maintain a system of records to publish systems of records notices (SORNs) in the Federal Register for records from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence. The Privacy Act also provides for criminal penalties for intentional noncompliance.

Does your application or this PCLIA system pertain to a group of any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence? An identifier may be a symbol, voiceprint, SEID, or other personal identifier that is used to retrieve information.

Yes

Identify the Privacy Act SORN(s) that cover these records.

IRS 24.030 Customer Account Data Engine Individual Master File

IRS 24.046 Customer Account Data Engine Business Master File

RESPONSIBLE PARTIES

Identify the individuals for the following system roles:

Official Use Only

INCOMING PII INTERFACES

Does the system receive SBU/PII from other systems or agencies?

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

No

PRIVACY SENSITIVE TECHNOLOGY

Does this system use social media channels?

No

Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?

No

Does the system use cloud computing?

Yes

Is the cloud service provider (CSP) Federal Risk and Authorization Management Program (FedRAMP) certified?

Yes

Date Certified.

5/1/2023

Please identify the ownership of the CSP data.

IRS

Does the CSP allow auditing?

Yes

Who audits the CSP Data?

IRS

What is the background check level required for CSP?

Moderate

Is there a breach/incident plan on file?

Yes

Privacy laws (including access and ownership) can differ in other countries. This cloud will be Continental US (CONUS) only for:

Storage
Transmission
Maintenance

Does this system/application interact with the public?

No

INDIVIDUAL NOTICE AND CONSENT

Was/is notice provided to the individual prior to collection of information?

Yes

How is notice provided? Was the individual notified about the authority to collect the information, whether disclosure is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects on the individual, if any, if they decide not to provide all or any of the requested information?

When users input 1040 information, they are provided a notice.

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

Yes

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

When users input 1040 information, they are provided a notice and the opportunity to decline from providing information and/or from consenting to particular uses of information.

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

(Notice, consent, and due process are provided via the IRS systems and their related tax forms instructions and pursuant to Title 5 USC. Any information collected is done so while carrying out the Internal Revenue laws of the United States. The ETCS system will be protected by the appropriate level of Authentication & Authorization services.)

INFORMATION PROTECTION

Identify the owner and operator of the system (could be IRS owned and Operated; IRS owned, contractor operated; contractor owned and operated).

IRS Owned and Operated

The following people have access to the system with the specified rights:

IRS Employees

Users: Read Only

Managers: Read Only

IRS Contractor Employees

Contractor Users: Read Write

Contractor Managers: Read Write

Contractor System Administrators: Administrator

Contractor Developers: Read Write

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

For IRS employees accessing the SBU/PII, Access to the ETCS will be through the existing ECM Access Authorization process which utilizes Business Entitlement Access Request System (BEARS). Access to the Integrated Enterprise Portals (IEP) is requested via an ERC ticketing process. Access is granted on a need-to-know basis (audit logs and/or IEP data). The enrollment process requires that an authorized manager approves access requests on a case-by-case basis. Access approval is based on the user's role(s) and responsibilities. Users

are given the minimum set of privileges required to perform their regular recurring work assignments; they are restricted from changing the boundaries of their access without management approval. The employee's access will be terminated once they no longer require access.

RECORDS RETENTION SCHEDULE

Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) approved a Records Control Schedule (RCS, IRS Document 12990) for the retention and destruction of official agency records stored in this system?

No

You must work with the IRS Records and Information Management (RIM) Program Office to address records retention requirements before you dispose of any records in this system.

SA&A OR ASCA

Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?

In-process

When is the anticipated date of the SA&A or ACS completion?

6/30/2023

Describe the system's audit trail.

The Enterprise Security Audit Trails (ESAT) Team reviewed the information with in ETCSP and found that no auditable events were done within ETCSP. ETCSP processes calculation requests from client applications (currently only ECM). ETCSP is stateless and does not store any user data. Each request from the client application follows a standard JSON format and is received through the API gateway. ETCSP relies on the client application to provide the data for each calculation request. While ETCSP receives a calculation identifier in the JSON request, this unique identifier is solely used by the client application to track the request.

PRIVACY TESTING

Does the system require a System Test Plan?

Yes

Is the test plan completed?

Yes

Where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)?

All of the testing results are in the Vendor Accenture Federal Services (AFS) environment in JIRA.

Were all the Privacy Requirements successfully tested?

No

Please explain which Privacy Requirements were not tested and why?

We are vendor built and doing all testing in the vendor environment.

Are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved?

No

Describe what testing and validation activities have been conducted or are in progress to verify and validate that the applicable Privacy Requirements (listed in header) have been met?

A security assessment will be conducted prior to go live. During this assessment, the applicable NIST controls will be examined.

SBU DATA USE

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

No

NUMBER AND CATEGORY OF PII RECORDS

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

IRS Employees: Under 50,000

Contractors: Under 5,000

Members of the Public: Not Applicable

Other: No

CIVIL LIBERTIES

Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?

No

Is the system information used to conduct 'data-mining' as defined in the Implementing Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804?

No

Will this system have the capability to identify, locate, and monitor individuals or groups of people?

No

Does computer matching occur?

No

ACCOUNTING OF DISCLOSURES

Does the system include or require disclosure of tax or employee information to anyone other than IRS employees in the performance of their duties, or to the person to whom the information pertains or to a 3rd party pursuant to a Power of Attorney, tax, or Privacy Act consent?

No