

Date of Approval: 08/29/2025
Questionnaire Number: 2227

Basic Information/Executive Summary

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

Integrated Collection System - Digital Storage Solution

Acronym:

ICS-DSS

Business Unit

Small Business and Self Employed

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 ICS Digital Storage Solution (ICS-DSS) is an enhancement to the ICS case management system. The solution aligns with the IRS's digitalization and zero-paper goals by enabling IRS Small Business/Self-Employed (SB/SE) Revenue Officers to digitalize documents and save them to a robust cloud storage location. ICS-DSS will also assist ROs in meeting applicable Electronic Records Management (ERM) and National Archive and Records Administration (NARA) retention standards. The system is developed and administered by ICS IT/AD developers and contractors in the Collection Services Branch under the AD Compliance vertical. ICS-DSS is a web application that will work alongside the current ICS application components that consists of ICS Mainframe (IBM z/OS and DB2), and ICS Workstation (Windows 11 Common Operating Environment, COE, desktop application). ICS-DSS has on-premises and cloud-based

components. The on-prem components consists of seven RHEL 8 virtual servers hosted in both Enterprise Computing Center (MCC and TCC) locations and Oracle Exadata components. The cloud-based components are managed by Treasury Cloud (T-Cloud) and uses the following Amazon Web Services (AWS) services: S3, S3 Glacier, Key Management Services (KMS), Cloudwatch, and CloudTrail. ICS-DSS reuses ICS taxpayer SBU/PII and IRS employee user role data obtained from ICS Mainframe DB2 and ICS Workstation components. PII taxpayer data is transmitted from ICS Mainframe DB2 to ICS-DSS on-prem servers through Java Database Connectivity (JDBC) that will be used to index cloud stored documents to a taxpayer's case file. Those index records will be stored on the ICS Oracle Exadata database transmitted by JDBC. The taxpayer's documents will then be encrypted on-premises by ICS-DSS then transferred, via SSL, to the ICS T-Cloud/AWS S3 bucket using which will have bucket encryption enabled. The encryption keys will be managed by AWS KMS with periodic key rotation enabled. Only internal IRS employees with access to ICS and ICS employee roles assigned will have access to these documents.

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 ICS application provides an automated system for Revenue Officers (ROs), Group Managers (GM), and support staff to process and store delinquent taxpayer case data in the resolution of delinquent tax cases assigned to the SB/SE Collection Division. The ICS application supports approximately 5,300 Small Business/Self-Employed (SB/SE) users including Collection Field, Campus, Insolvency, Appeals, and Taxpayer Advocate Service end users. ICS-DSS will allow these users to upload and view documents stored in AWS.

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

Address

Agency Sensitive Information

Centralized Authorization File (CAF)

Document Locator Number (DLN)

Email Address

Employer Identification Number

Federal Tax Information (FTI)

Financial Account Number

Individual Taxpayer Identification Number (ITIN)
Internet Protocol Address (IP Address)
Name
Official Use Only (OUO) or Limited Office Use (LOU)
Preparer Taxpayer Identification Number (PTIN)
Social Security Number (including masked or last four digits)
Standard Employee Identifier (SEID)
Tax ID Number
Telephone Numbers
Vehicle Identification Number (VIN)

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?

Yes

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

Inflation Reduction Act 1.2 Digitalization Initiative

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?

Yes

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

Yes

5.1 Identify the parent system's approved PCLIA number.

1361

5.2 Identify the parent system's name as previously approved.

Integrated Collection System

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.

The Steering Committee Financial Literacy and Education Commission (FLEC) of FLEC Agencies.

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.

TBD for ICS-DSS, 210664

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?

No

10.1 You have indicated that you do not have an "accounting of disclosures" process in place; please indicate a projected completion date or explain the steps taken to develop your accounting of disclosures process. Note: The Office of Disclosure should be contacted to develop this system's accounting of disclosures process.

Internal use (IRS) only

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, FR1801046750, 03/02/2020

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)

The information is not collected directly from individuals. The information collected as part of the application is the information obtained from various IRS databases and files, which in turn are tax forms filed by tax entities. Notice, consent, and due process are provided in the tax forms instructions, and pursuant to 5 USC.

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

No

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.)

Users - Read/write, Managers - Read/write; Developers - Read only in Production (via Fire Call access and this is limited to 8 hours based on production issue), Read/write in the Development system (for testing purposes); Contractors - same as Developers.

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.

The information is not collected directly from individuals. The information collected as part of the application is the information obtained from various IRS databases and files, which in turn are tax forms filed by tax entities. Notice, consent, and due process are provided in the tax forms instructions, and pursuant to 5 USC.

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".
More than 100,000

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".
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".
Under 50,000

22 How is access to SBU/PII determined and by whom?
A potential user will request access via Business Entitlement Access Request System (BEARS). This request must be approved by the potential user's manager based on a user's position and need-to-know.

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.
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.
No

26 Describe this system's audit trail in detail. Provide supporting documents.
All activities that are performed by users on the system are captured in the audit log data. Audit trail information is extracted daily (M-F) and uploaded to ESAT and then to Splunk for review. Copy of approved Audit Plan is attached.

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

27.1 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 Systems, file, or database

Agency Name

ESAT/SAAS

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Oracle Exadata

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

JDBC

Interface Type

IRS Systems, file, or database

Agency Name

SPLUNK

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Treasury Cloud (T-Cloud) MSP - AWS (cloud service provider)

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

HTTPS via NetBond

Interface Type

IRS Systems, file, or database

Agency Name
Integrated Collection System (ICS)
Incoming/Outgoing
Both
Transfer Method
Amazon Web Services Platform (AWS)

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.

Audit trail records are mandated to be created by IRS systems. ICS provides required audit log data to the ESAT/SAAS then SPLUNK system for this purpose.

SORN Number & Name

IRS 26.020 - Taxpayer Delinquency Investigation Files

Describe the IRS use and relevance of this SORN.

ICS received daily and weekly extracts of TDI data from IDRS; this is used to build new cases and update existing cases on the ICS system.

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

ICS receives and processes extracts of BMF data (from CADE2 and IDRS) as part of batch processing to keep active case data current with other systems.

SORN Number & Name

IRS 26.009 - Lien Files

Describe the IRS use and relevance of this SORN.

ICS allows the Revenue Officer to research and file liens on delinquent taxpayers as appropriate.

SORN Number & Name

IRS 44.003 - Appeals Centralized Data

Describe the IRS use and relevance of this SORN.

ICS receives Appeals data and cases from ACDS for processing.

SORN Number & Name

IRS 26.019 - Taxpayer Delinquent Account Files

Describe the IRS use and relevance of this SORN.

ICS received daily and weekly extracts of TDA data from IDRS; this is used to build new cases and update existing cases on the ICS system.

SORN Number & Name

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

Describe the IRS use and relevance of this SORN.

ICS receives extracts of data from the ATFR system as a complement to IMF/BMF and IDRS data.

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

ICS receives and processes extracts of IMF data (from CADE2 and IDRS) as part of batch processing to keep active case data current with other systems.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

INTERNAL REVENUE SERVICE RECORDS CONTROL SCHEDULE (RCS) 28 - TAX ADMINISTRATION - COLLECTION

What is the GRS/RCS Item Number?

RCS 28 Item 41

What type of Records is this for?

Electronic

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

The records covered by this item are Closed Taxpayer Delinquent Accounts (TDAs) and Taxpayer Delinquency Investigations (TDIs). These are the cases worked in the Integrated Collection System (ICS) by Revenue Officers. Case records include closing information for the module(s), histories documenting actions, transactions, etc. - all work that was performed by the user in resolving the case.

What is the disposition schedule?

Case data is stored for 10 years in an archive database, longer if a related case is open on ICS. Documents stored in the cloud are

archived for 10 years. Both are compliant with NARA requirements.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

TAX ADMINISTRATION - COLLECTION

What is the GRS/RCS Item Number?

RCS 28, Item 49

What type of Records is this for?

Electronic

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

These are records of Offers in Compromise (OIC), Form 2515. These also include compromise transmittals and acceptances of offers with related correspondence. (Job No. NC1-58-79-5, Item 16), created/produced by Integrated Collection System (ICS) users.

What is the disposition schedule?

Destroy 2 years after the statutory period for collection has expired.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

TAX ADMINISTRATION - COLLECTION

What is the GRS/RCS Item Number?

RCS 28, Item 58

What type of Records is this for?

Electronic

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

This covers Internal Revenue Form 10498-D, Intent to Commence or Continue Civil Action - Collection Statute Protection, used to document agreements between Collection and Criminal Investigation regarding what, if any, civil collection actions should be taken to protect the Collection Statute Expiration Date, or to acknowledge agreement that the CSED should be allowed to expire. (Job No. N158-11-21).

What is the disposition schedule?

Cut off forms at end of each fiscal year. Destroy 10 years after cutoff.

Data Locations

What type of site is this?

System

What is the name of the System?

Integrated Collection System - Digital Storage Solution (ICS-DSS)

What is the sensitivity of the System?

Federal Tax Information (FTI)

Please provide a brief description of the System.

The ICS Digital Storage Solution is an on-prem web-based application that allows ICS Workstation application users to upload and view documents stored in AWS.

What are the incoming connections to this System?

ICS Workstation - End-users will use the ICS workstation application to upload documents to AWS.

What are the outgoing connections from this System?

No direct connections. Information from ERCS and from filed FBAR forms (e.g. FinCEN Form 114) are input into the e-Trak FBAR system by users.