

Date of Approval: 12/27/2024
Questionnaire Number: 1824

Basic Information/Executive Summary

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

Insolvency Interface Program

Acronym:
IIP

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.

The Insolvency Interface Program (IIP) automates the transfer of data between the Automated Insolvency System (AIS), an Oracle database, and Integrated Data Retrieval System (IDRS). IIP goes beyond the mere transfer of data - it includes processing and decision-making based upon the value of the data it is processing. Additionally, IIP may alter or abort a processing sequence in one system based upon the value, existence or non-existence of data in the other system. IIP also facilitates bankruptcy research and IDRS terminal input. It is an effort to automate time-consuming tasks normally performed by clerical and bankruptcy specialists.

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).

Relevant SBU/PII is received from AIS and used to conduct bankruptcy processing. Specifically: Name is used to identify taxpayers who have filed for bankruptcy. Mailing address is used to identify taxpayers who have filed for bankruptcy. Standard Employee Identifier (SEID) is used to identify the IRS employee who is assigned the case. Tax account information is used to complete bankruptcy processing for the taxpayer. All data meeting end of retention period requirements will be eliminated, overwritten, degaussed, and/or destroyed in accordance with NARA-approved disposition authorities for that system's data, and done so in the most appropriate method based upon the type of storage media used.

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

Document Locator Number (DLN)
Employer Identification Number
Family Members
Federal Tax Information (FTI)
Individual Taxpayer Identification Number (ITIN)
Name
Social Security Number (including masked or last four digits)
Standard Employee Identifier (SEID)
Tax ID Number

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)?

Application

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.

Relevant SBU/PII flows into IIP via the AIS database. IIP then does bankruptcy processing on that data. During processing, data is validated against IDRS, relevant transactions are input into IDRS and AIS is updated accordingly.

1.4 Is this a new system?

No

1.5 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this system?

Yes

1.6 What is the PCLIA number?

6638

1.7 What are the changes and why?

The PCLIA expires on 1/7/2025.

1.8 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.

IIP is listed on the ABA website under ABA ID 210655.

1.9 What OneSDLC State is the system in (Allocation, Readiness, Execution)?

Execution

2.1 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? Contact Disclosure to determine if an accounting is required. Enter "Yes" or "No". If Exempt, type "Exempt".

IIP does not disclose any PII to third parties outside the IRS.

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

IIP reports to the Applications Development (AD) Internal Management Domain Change Control Board/Governance Board meeting and elevated items to the Sustaining Operations Executive Steering Committee.

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

3.7 Describe the business process allowing an individual to access or correct their information.

The entire bankruptcy process and procedures are dictated by the Internal Revenue Manual (IRM) guidelines - IRM Part 5.9. IRS policy allows individuals whose data is in the system the opportunity to clarify or dispute negative determinations per the Insolvency Disclosure and Telephone Procedures. Notice, consent and due process are provided in the tax forms instructions filed by the taxpayer, and pursuant to 5 USC.

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

IIP is IRS Owned and Operated.

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

Only IRS employees have access to PII data. Specifically: Users have Read and Write access; Managers have Read and Write access; System Administrators have Administrator access; Developers have Read-Only access.

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".

More than 10,000

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

IIP utilizes Business Entitlement Access Request System (BEARS) to request access and document approvals for access. Data access is granted on a need-to-know basis. A potential user must submit a request for access to their local management for approval. Users are not permitted access without a signed form from an authorized management official. Specific permissions (Read, Write, Modify, Delete, and/or Print) are defined on the form 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. Management monitors system access and removes permissions when individuals no longer require access.

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?

There are no privacy risks, civil liberties and/or security risks identified for this system.

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?

No

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

CFOL

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

IPSEC TUNNEL

Interface Type

IRS Systems, file, or database

Agency Name

AIS

Incoming/Outgoing

Both

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

IDRS

Incoming/Outgoing

Both

Transfer Method

IPSEC TUNNEL

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 26.019 - Taxpayer Delinquent Account Files

Describe the IRS use and relevance of this SORN.

IIP requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

The Insolvency Interface Program (IIP) is scheduled under approved NARA Job N1-58-97-13 under AIS as published in Records Control Schedule 35, Item 35. All data meeting end of retention period requirements will be eliminated, overwritten, degaussed, and/or destroyed in accordance with NARA-approved disposition authorities for that system's data, and done so in the most appropriate method based upon the type of storage media used. RCS 32 Item 35: Automated Insolvency System (AIS) master file retention increased from 6 years after case is closed, to 8 years after case is closed for compliance with recordkeeping requirements under the Bankruptcy Abuse Prevention and Consumer Protection Act (BAPCPA).

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

IRS Electronic Tax Administration

What is the GRS/RCS Item Number?

RCS 32, Item 35

What type of Records is this for?

Electronic

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

AIS contains and processes information on bankruptcy court cases.

The database contains information related to bankruptcy and insolvency cases, i.e., basic case and taxpayer account information, case histories, proof of claim data, and payment information.

What is the disposition schedule?

RCS 32 Item 35: Automated Insolvency System (AIS) master file retention increased from 6 years after case is closed, to 8 years after case is closed for compliance with recordkeeping requirements under the Bankruptcy Abuse Prevention and Consumer Protection Act (BAPCPA).