

Date of Approval: 08/14/2024
Questionnaire Number: 1440

Basic Information/Executive Summary

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

Interactive Tax Law Assistant Interactive Tax Assistant (ITLAITA)

Acronym:

ITLAITA

Business Unit

Taxpayer Services

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 Interactive Tax Law Assistant (ITLA) and Interactive Tax Assistant (ITA) are web-based applications for answering tax law related questions from taxpayers. ITLA is used internally by toll-free assistants and employees at the Taxpayer Assistance Centers while ITA resides on IRS.gov and is used directly by taxpayers. The application is interactive and asks a series of questions to evaluate items such as eligibility for credits, taxability of income and deductibility of various expenses. Because the topics within the system are generic tax law subjects and not account-specific, the system does not ask for the taxpayer's name, TIN, address or any other PII. All information put into the system is from user input. The system is pre-programmed with large amounts of basic tax law taken from tax law publications. The system does not request any SBU or PII information as it provides only a generic response based on the user input.

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 Interactive Tax Law Assistant (ITLA) and Interactive Tax Assistant (ITA) are web-based applications for answering tax law related questions from taxpayers. ITLA is used internally by toll-free assistants and employees at the Taxpayer Assistance Centers while ITA resides on IRS.gov and is used directly by taxpayers. The application is interactive and asks a series of questions to evaluate items such as eligibility for credits, taxability of income and deductibility of various expenses. Because the topics within the system are generic tax law subjects and not account-specific, the system does not ask for the taxpayer's full name, TIN, address or any other PII. When necessary to answer a tax law question, the system may gather the taxpayer's date of birth and/or first names and date of birth of potential dependents. The data is kept within the taxpayer's session. As soon as the taxpayer navigates away from the application or after 15 minutes of inactivity, all data is disposed of.

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

Name

Other

Please explain the other type(s) of PII that this project uses.

Date of birth

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

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

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)?
System

1.35 Is there a data dictionary for this system?
Yes

1.36 Explain in detail how PII and SBU data flow into, through and out of this system.
The Interactive Tax Law Assistant (ITLA) and Interactive Tax Assistant (ITA) are web-based applications for answering tax law related questions from taxpayers. ITLA is used internally by toll-free assistors and employees at the Taxpayer Assistance Centers while ITA resides on IRS.gov and is used directly by taxpayers. The application is interactive and asks a series of questions to evaluate items such as eligibility for credits, taxability of income and deductibility of various expenses. Because the topics within the system are generic tax law subjects and not account-specific, the system does not ask for the taxpayer's full name, TIN, address or any other PII. When necessary to answer a tax law question, the system may gather the taxpayer's date of birth and/or first names and date of birth of potential dependents. The data is kept within the taxpayer's session. As soon as the taxpayer navigates away from the application or after 15 minutes of inactivity, all data is disposed of.

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?
6339

1.7 What are the changes and why?
There are no changes from the previous PCLIA

1.8 If the system is on the As-Built-Architecture, what is the ABA ID of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID for each application covered separated by a comma.
210687

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".

This system DOES NOT disclose any PII to any third party 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.

Taxpayer Services Division Executive Resource Board

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?

Yes

3.31 Please identify the Cloud Service Provider (CSP), FedRAMP Package ID, and date of FedRAMP authorization.

Cloud Service Provider: Oracle Cloud Services; FedRAMP Pkg ID: F1206061351; Date of FedRAMP Authorization: 04/20/2020

3.32 Who has access to the CSP audit data (IRS or 3rd party)?

3rd party

3.32 Does the CSP allow auditing?

Yes

3.33 Please indicate the background check level required for the CSP (None, Low, Moderate or High).

Moderate

3.4 Is there a breach/incident plan on file?

Yes

3.5 Does the data physically reside in systems located in the United States and its territories and is all access and support of this system performed from within the United States and its territories?

Yes

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

Yes

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

No

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

The individuals are notified of the information needed prior to completing the interview. By proceeding with the interview, they are providing consent to temporarily collect the information.

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

The system solicits from the taxpayer answers to a myriad of tax law questions. The system does not gather the taxpayer's name, address, TIN. When necessary to answer a tax law question, the system may gather the taxpayer's date of birth and/or first names and date of birth of potential dependents. The data is kept within the taxpayer's session. As soon as the taxpayer navigates away from the application or after 15 minutes of inactivity, all data is discarded. The individual has the choice of entering the ITA interview or opting out. The information collected is not used for any purpose other than answering the individual's question.

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?

No

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: Users - Read only; Managers - Read only; System Administrator - Administrator; Developers - Read and write

Contractors: None

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?

ITLA/ITA is non-recordkeeping. ITLA is a web-based tax laws research tool used for references by IRS taxpayer assistants, and ITA resides on IRS.gov internet for tax guide references used directly by taxpayers. Data is automatically deleted when a session ends. The session ends when the taxpayer or IRS employee navigates away from the application or after fifteen minutes of inactivity. Because no PII/SBU data is stored, there is no SBU/PII to request access to.

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

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 36.003 - General Personnel and Payroll Records

Describe the IRS use and relevance of this SORN.

Need person's name and date of birth

Records Retention

What is the Record Schedule System?

Non-Record