

Date of Approval: **February 24, 2023**

PIA ID Number: **7451**

## **SYSTEM DESCRIPTION**

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

Taxpayer Accessibility Program Machine Translation, MT

*Is this a new system?*

Yes

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

Cloud Development (CD) Governance and IT Enterprise Executive Steering Committee (ITE ESC)

*Current ELC (Enterprise Life Cycle) Milestones:*

Project Initiation/Milestone 1

Domain Architecture/Milestone 2

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.*

Machine Translation is a system sponsored by the American Rescue Plan (ARP). The Machine Translation solution will be based on a Commercial-Off-the-Shelf (COTS) Machine Translation solution that integrates with existing IRS Linguistic Policy, Tools, and Services (LPTS) processes and will evolve into an Enterprise Solution that is capable of translation between English and other IRS desired non-English languages. Implementing the machine translation capabilities will reduce their total translation time and time spent performing manual translations while increase accuracy and streamline usage and capacity for legal

quality translations. Implementation of the MT system and the various capabilities will be performed in a multi-phase approach beginning with establishing Enterprise Application standards and policies for the translation efforts. Followed with establishing machine translation capabilities and preparing for future enhancements, with the end state being an enterprise system. (FY22-FY23) The Taxpayer Accessibility Program MT solution will significantly reduce manual and total translation time and increase accuracy, streamline usage capacities, and enhance products that supports legal and quality translations.

## **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.)?*

Yes

*What types of tax identification numbers (TIN) apply to this system?*

Social Security Number (SSN)

*List the approved Treasury uses of the SSN:*

Interfaces with external entities that require the SSN

Legal/statutory basis (e.g., where collection is expressly required by statute)

When there is no reasonable alternative means for meeting business requirements

Delivery of governmental benefits, privileges, and services

Law enforcement and intelligence purposes

*Explain why the authorized use(s) above support the new or continued use of SSNs (or tax identification numbers).*

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

*Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN's (or tax identification numbers).*

The Office of Management and Budget Circular A-130 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs, which the Service continues to develop strategies to meet. An exception to that requirement is when the SSN is uniquely needed to identify a user's record.

Employer Identification Number

Other Taxpayer Identification Number

*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  
Mailing Address  
Phone Numbers  
Place of Birth  
Mother's Maiden Name  
Internet Protocol Address (IP Address)  
Medical Information  
Vehicle Identifiers  
Passport Number  
Alien Number  
Financial Account Numbers  
Photographic Identifiers  
Tax Account Information  
Centralized Authorization File (CAF)

*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:*

Agency Sensitive Information - Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission.

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.

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

No

*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)

SSN for tax returns and return information is Internal Revenue Code Section 6109

SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397

PII about individuals for Bank Secrecy Act compliance 31 USC

Information by CI for certain money laundering cases may be 18 USC

*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.*

Linguistic Policy, Tools, and Services (LPTS) MT solution will translate various taxpayer correspondence for offices within the IRS, including tax return information and other personal documents. The LPTS machine translation intake/completion is currently a manual process; the translation is an automated (machine) translation process, and the peer review/edit process is not currently automated. The IRS employee requiring translation of correspondence will initiate services by sending an email to LPTS; the request will be reviewed by the LPTS manager who will assign it to a translator, or if the request is not complete because the document is missing information or is unclear, the LPTS manager will return it to the IRS employee for clarification; once the form is complete and returned to the manager, they will then assign the request to an LPTS translator to be processed. The translator will initiate MT process, the machine will search the repository of artifacts (stored in AWS Gov Cloud) for previously translated artifacts; (IRS tax forms, letters, correspondence) The MT tool will look for approved artifacts and use them to provide translation of the requested IRS document, if none are located then it will translate the document, it will then send an email with the translated document draft, to the reviewer. The reviewer will review, edit, and accept the request; if revisions are required, the reviewer will send the requestor an email and indicate what updates are required. Once requestor makes the revisions, the request/new artifact will be sent back via email to the reviewer (and then the manager) for review and acceptance (approval). The MT application will submit/send the approvers an 'email notification' letting them know they have an action item to follow-up on.

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

The Machine Translation The information is received directly from the taxpayer. The system generated forms and correspondence are deemed reliable and accurate. The information is not altered in anyway; however, the machine translation does create a formal record of this information in English, which is reviewed by the reviewer after the translation occurs.

## **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 00.001 Correspondence Files and Correspondence Control Files
- IRS 24.030 Customer Account Data Engine Individual Master File
- IRS 50.001 Tax Exempt & Government Entities (TE/GE) Correspondence Control Records
- 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?*

Yes

*Does the system receive SBU/PII from IRS files and databases?*

No

*Does the system receive SBU/PII from other federal agency or agencies?*

No

*Does the system receive SBU/PII from State or local agency (-ies)?*

No

*Does the system receive SBU/PII from other sources?*

Yes

*Identify the source that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).*

Organization Name: Microsoft Outlook - IRS employee initiate  
Transmission Method: Secure Messaging  
ISA/MOU: No

*Does the system receive SBU/PII from Taxpayer forms?*

Yes

*Please identify the form number and name:*

Form Number: Form 8857 (SP)  
Form Name: Request (and Instructions) for Innocent Spouse Relief (Spanish version)

Form Number: Form 14039(SP)  
Form Name: Identity Theft Affidavit - IDT correspondence (Spanish version)

Form Number: Letter 5073 (C-SP)  
Form Name: Acknowledgement for Identify Theft Claim (Spanish version)

Form Number: Form 14157 (SP)  
Form Name: Return Preparer Complaint (Spanish Version)

*Does the system receive SBU/PII from Employee forms (e.g., the I-9)?*

No

## DISSEMINATION OF PII

*Does this system disseminate SBU/PII?*

Yes

*Does this system disseminate SBU/PII to other IRS Systems?*

No

*Does this system disseminate SBU/PII to other Federal agencies?*

No

*Does this system disseminate SBU/PII to State and local agencies?*

No

*Does this system disseminate SBU/PII to IRS or Treasury contractors?*

No

*Does this system disseminate SBU/PII to other Sources?*

Yes

*Identify the other source(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).*

Organization Name: Outlook 365  
Transmission Method: Secure Messaging  
ISA/MOU: No

*Identify the authority.*

Authority and purpose is pursuant to section 6103(h)(1) of the Internal Revenue Code (IRC). IRC 6103(h)(1) provides for disclosure of returns and return information to officers and employees of the Department of the Treasury (including IRS) whose official duties require access for tax administration.

*Identify the Routine Use in the applicable SORN (or Privacy Act exception).*

Authority and purpose is pursuant to section 6103(h)(1) of the Internal Revenue Code (IRC). IRC 6103(h)(1) provides for disclosure of returns and return information to officers and employees of the Department of the Treasury (including IRS) whose official duties require access for tax administration.

*For what purpose?*

To facilitate quicker and accurate communications in the appropriate language of the TP.

## **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.*

1/3/2022

*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?*

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.

*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):*

The information is collected while carrying out the Internal Revenue laws of the United States; an individual cannot decline providing the information.

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

The system does not replace any individual taxpayer's right to due process, as dictated by the Internal Revenue Manual guidelines. IRS policy allows individual taxpayers whose data is in the system the opportunity to clarify or dispute negative determinations through the appeals process. However, due to the nature of this system, individuals may not receive specific notice that their information has been collected.

## 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: Administrator

Managers: Administrator

System Administrators: Administrator

Developers: Administrator

*IRS Contractor Employees*

Contractor Users: Administrator

Contractor Managers: Administrator

Contractor System Administrators: Administrator

Contractor Developers: Administrator

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

Access to the Taxpayer Accessibility Machine Translation (TA MT) is requested via Business Entitlement Access Request System (BEARS). Data access is granted on a need-to-know basis. BEARS enrollment process requires that an authorized manager approve access requests on a case-by-case basis. Access approval is based on the Users role(s) and responsibilities. Users are given the minimum set of privileges required to perform their regular and recurring work assignments; they are restricted from changing the boundaries of their access without management approval. Write, Modify, Delete, and/or Print) are defined on BEARS 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.

## 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?*

Yes

*How long are the records required to be held under the corresponding GRS or RCS, and how are they disposed of? In your response, please provide the GRS or RCS chapter number, the specific item number, and records series title.*

All records housed in the system will be erased or purged from the system at the conclusion of their retention period(s) as required under Internal Revenue Manual (IRM) 1.15.6. A control log is maintained containing the media label ID, date and method of destruction, and the signature of the person who destroyed the media. Records Control Schedule (RCS) 29 for Tax Administration- Wage & Investment. (Items 49, 55-56.) 1040X master data file and associated records will be disposed of in accordance with RCS 29. The following address records schedule items address specific data identified in common case uses: RCS 29, Item 49, All Taxpayer Case Files. Will be destroyed 3 years after case is closed, or when no longer needed, whichever is earlier. (Job No. NC1-58-85-10, (Item 55,) Electronically Filed Individual, Partnership and Fiduciary Income Tax Returns, and (Item 56) Income Tax Returns Filed by Individuals, Partnerships and Fiduciaries. Recordkeeping copies of system data will be destroyed on or after January 16, 6 years after the end of the processing year (Job No. N1-58-95-1). RCS 19 Item 63 - IRS Electronic Tax Administration (ETA) Destroy 2 years after cutoff or when no longer needed for operational purposes, whichever is later. RCS 32 Item 49, Inputs: Inputs to the Electronic Tax Law Assistance (ETLA) System consist of various taxpayer input, including Form 8857 Request for Innocent Spouse Relief. System Data, the taxpayer question, Entries of IRS employees that use ETLA, Audit trail logs, Inventory tracking data. Delete/Destroy data 6 years after cutoff. Audit logs, however, are maintained in accordance with General Records Schedule (GRS) 3.2, Item 030 (published in IRS Document 12829) and will be deleted/destroyed when they are no longer needed for administrative, legal, audit, or other operational purposes. Further guidance for the capture and retention of audit-related records is found in IRM 1.15 and IRM 10.8.3 Audit Logging Security Standards, section 10.8.3.2.2.

## 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?*

4/28/2023

*Describe the system's audit trail.*

There are internal programming consistency checks and record counts to validate the data that is loaded into the system is accurate. The data that receives is from internal IRS systems which are deemed reliable, and the data is validated for accuracy by the system sending the data as described in that system's PCLIA. Any determinations made are validated during (e.g., Examination, Collection etc.) process and the taxpayer has appeal rights for any determinations made from the data.) The audit trail contains the audit trail elements as required in current IRM 10.8.3, Audit Logging Security Standards, all logs will be posted to SPLUNK. Should defects be identified in Production, Knowledge, Incident/Problem, Service Asset Management (KISAM) will also be used for tracking.

## **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)?*

Project SharePoint and RQM

*Were all the Privacy Requirements successfully tested?*

Yes

*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?*

Testing will be conducted to ensure system Authorization and Authentication

## **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: Not Applicable

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