Date of Approval: 03/06/2026
Questionnaire Number: 2789

Basic Information/Executive Summary

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

Voice Balance Due

Acronym:

VBD

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.

Voice Balance Due (VBD) is an Interactive Voice Response (IVR) application owned by the IRS Small Business/Self-Employed (SB/SE) Division. The system provides taxpayers with secure, self-service access to balance-due information and payment resolution options. Eligible callers may request short-term payment extensions or establish installment agreements based on real-time account status, reducing the need for live assistance. VBD supports the Internal Revenue Service's digital modernization efforts by automating routine balance-due interactions, improving service efficiency, and expanding taxpayer self-sufficiency. By reducing call volume to customer service representatives and streamlining payment resolution, the application enhances the taxpayer experience while enabling more effective use of agency resources. The system is

operated and maintained by the Internal Revenue Service in accordance with established IRS information technology, security, and privacy policies.

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).

Access to Voice Balance Due and the data it processes is restricted to authorized IRS personnel with a demonstrated business need-to-know. This includes designated IRS system administrators, operations support staff, cybersecurity personnel, and program management officials responsible for oversight and maintenance of the application. Access is role-based and governed by IRS access control policies, with permissions limited to the minimum level necessary to perform assigned duties. Contractors or IVR vendor personnel do not have direct access to Federal Tax Information (FTI) or live taxpayer account data through VBD. If contractor support is utilized for infrastructure or technical maintenance, such access is limited to system-level components and does not permit viewing, retrieving, or modifying taxpayer data. All access, whether by IRS personnel or authorized support staff, is subject to authentication controls, monitoring, and audit logging in accordance with IRS security requirements.

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

Address
Federal Tax Information (FTI)
Financial Account Number
Name
Other
Social Security Number (including masked or last four digits)
Standard Employee Identifier (SEID)

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
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?
No

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)
2

4 Is this a new system?
No

4.1 Is there a previous Privacy and Civil Liberties Impact Assessment (PCLIA) for this project?
Yes

4.11 What is the previous PCLIA number?
7464

4.12 What is the previous PCLIA title (system name)?
Voice Balance Due (VBD)

4.2 You have indicated this is not a new system; explain what has or will change and why. (Expiring PCLIA, changes to the PII or use of the PII, etc.)
Expiring PCLIA

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

5.2 Identify the parent system's name as previously approved.
Integrated Customer Communications Environment (ICCE)

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.

Small Business/Self-Employed (SBSE) Governance Board

9 Is this System listed on As-Built-Architecture (ABA)? If the system is not in the ABA, then contact the ABA (https://ea.web.irs.gov/aba/index.html) for assistance.

Yes

9.1 What is the ABA ID?

211144

9.2 List any additional ABA IDs for each application covered, separated by a comma (example: 123456,789012).

210669

10 Does this system disclose any PII to any third party outside the IRS?

No

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?

No

13 Does this system/application interact with the public?

Yes

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

No

13.11 Please upload the approved DIRA report using the Attachments button. Select "Yes" to indicate that you have or will upload the signed DIRA form.

No

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

Information is collected and used as part of the Internal Revenue Service's statutory authority to administer federal tax laws. Participation in using the Voice Balance Due system is voluntary, and use of the service constitutes consent to process the information necessary to complete the requested transaction.

13.3 If the individual was not notified of the following items prior to the collection of information, why not? 1) Authority to collect the information 2) If the collection is mandatory or voluntary 3) The purpose for which their information will be used 4) Who the information will be shared with 5) The effects, if any, if they don't provide the requested information.

Authority to Collect the Information - Individuals are notified of the authority to collect information through the Internal Revenue Service privacy notices, public-facing disclosures, and recorded IVR messaging. The Authority to collect and use the information is established under applicable provisions of the Internal Revenue Code for federal tax administration.

13.4 If information is collected from third-party sources instead of the individual, please explain your decision.

Information is retrieved from authoritative Internal Revenue Service systems to ensure accuracy and integrity of taxpayer account data. The information is used solely to provide real-time balance details and payment options requested by the individual and is not collected from external third-party sources.

14 Describe the business process allowing an individual to access or correct their information. (Due Process)

Individuals may access their account balance information through the Voice Balance Due (VBD) system after successful authentication. If an individual identifies an issue or believes information is incorrect, they are directed to appropriate IRS service channels, including customer service representatives or established IRS correction and dispute processes, to request review or correction of their records. VBD does not modify taxpayer records.

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

No

15.1 If a contractor owns or operates the system, does the contractor use subcontractors; or do you require multiple contractors to operate, test, and/or maintain this system?

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.)

The Voice Balance Due system is owned and operated by the Internal Revenue Service. IRS personnel oversee system operations, security, and data access. Any contractor support, if applicable, is limited to system development or technical support functions and is performed under IRS direction and control, with access restricted to the minimum necessary and subject to appropriate background investigations and security requirements. Contractors receive a completed

Moderate risk background investigation for staff-like access approval. Only IRS System Administrators will have access to the production environment.

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.

Voice Balance Due (VBD) does not collect PII directly from individuals. The Privacy Act Statement is provided at the point of collection by source systems including Integrated Data Retrieval System (IDRS), Modernized eFile (MeF), and Security and Communications System (SACS). These systems inform individuals of the authority to collection, how the information is used, and their rights under U.S.C. (552a.) Voice Balance Due relies on those system's Privacy Act Statement.

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".

Not Applicable

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".

More than 1,000,000

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

External/Internal Users - no external users will have access to the system data. Note that no account data is returned to the user. The user puts in a request to have a transcript mailed to them and receive a status of the request. The Treasury Inspector General for Tax Administration can receive system data information by going through the proper channels. They do not have direct access to the system. Contractors, including Developers, will not have direct access to the production system or database. Contractors receive a completed Moderate risk background investigation for staff-like access approval. Only IRS System Administrators will have access to the production environment. However, Developers are available to help System Administrators troubleshoot technology problems. In these cases, the System Administrator will provide the necessary information to the Developer so he/she can assist with the problem, which is considered indirect access since the System Administrator will provide the Developer with the necessary information as opposed to the Developer being able to access it directly. Access to the data is determined by the manager based on a user's position and need-to-know. The manager will request a user to be added. They must submit the request via the

Business Entitlement Access Request System (BEARS) process to request access to the System.

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.

Privacy and civil liberties risks are mitigated through established IRS security and privacy controls, including access controls, authentication requirements, auditing, and monitoring. The Voice Balance Due system does not store or modify taxpayer data and relies on authoritative IRS systems operating under approved privacy and security frameworks, minimizing risk of unauthorized access or misuse.

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.

Yes

26 Describe this system's audit trail in detail. Provide supporting documents.

The Voice Balance Due system utilizes audit logging provided by underlying IRS infrastructure and connected authoritative systems. Audit trails capture system access, authentication events, and transaction activity in accordance with IRS security and monitoring requirements. Audit logs are protected from unauthorized access, retained in accordance with IRS records retention policies, and reviewed as part of ongoing security monitoring and compliance activities.

27 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

Standard CFOL Access Protocol

Incoming/Outgoing

Both

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Security and Communications System (SACS)

Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Secure File Transfer Protocol (SFTP)

Interface Type
IRS Systems, file, or database
Agency Name
Security Audit and Analysis System (SAAS) / Splunk (SDMT)
Incoming/Outgoing
Outgoing (Sending)
Transfer Method
Secure Data Transfer (SDT)

Interface Type
IRS Systems, file, or database
Agency Name
Individual Master File
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Secure Data Transfer (SDT)

Interface Type
IRS Systems, file, or database
Agency Name
Integrated Data Retrieval System
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Application to Application (A2A)

Interface Type
IRS Systems, file, or database
Agency Name
Transcript Delivery System (TDS)
Incoming/Outgoing
Both
Transfer Method
Application to Application (A2A)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 26.019 - Taxpayer Delinquent Account Files

Describe the IRS use and relevance of this SORN.

IRS 26.019 covers records related to delinquent taxpayer accounts. Voice Balance Due uses this information to determine a taxpayer's eligibility for an installment agreement and to update the taxpayer's delinquent account status once the agreement is established. This SORN is relevant because VBD depends on these records to process delinquent balances and manage payment plan actions.

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

IRS 24.030 covers the individual taxpayer account information stored in the Individual Master File. Voice Balance Due relies on this SORN because it retrieves and updates taxpayer account data needed to authenticate the individual, confirm outstanding liabilities, and establish installment agreements. This SORN is relevant because VBD uses these records to ensure accurate identification and proper application of payments and payment arrangements.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

IRS 34.037 covers system audit trail information used to monitor and protect IRS systems. Voice Balance Due generates audit logs that are transmitted to SAAS for security oversight. This SORN is relevant because it ensures proper tracking of system access and actions, supporting the IRS's obligation to safeguard taxpayer information and detect unauthorized activity.

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

IRS 24.046 covers business taxpayer account records within the Business Master File. Voice Balance Due uses this system when a taxpayer's liability is tied to a business entity. This SORN is relevant because it governs the storage and retrieval of business account information that VBD references to confirm balances,

validate account status, and support installment agreement setup for business-related tax obligations.

Records Retention

What is the Record Schedule System?
Record Control Schedule (RCS)
What is the retention series title?
Records Control Schedule 28, Item 158(C)(b)
What is the GRS/RCS Item Number?
RCS 28-158(C)(b)
What type of Records is this for?
Electronic
Please provide a brief description of the chosen GRS or RCS item.
This record series covers Voice Balance Due inputs, system data, outputs, and system documentation used to establish and manage installment agreements. Completed VBD sessions are updated to the Master File for official recordkeeping. Audit data is forwarded to the Security Audit and Analysis System (SAAS).
What is the disposition schedule?
Records are retained and disposed of in accordance with RCS 28, Item 158(C)(b), under NARA-approved Job No. N1-58-11-11. Authorized Disposition.

What is the Record Schedule System?
Record Control Schedule (RCS)
What is the retention series title?
Records Control Schedule 19, Item 91 - Security Data Management Tool (SDMT/Splunk)
What is the GRS/RCS Item Number?
RCS 19-91
What type of Records is this for?
Electronic
Please provide a brief description of the chosen GRS or RCS item.
This record series covers enterprise audit trail and system event logs collected and maintained within the Security Data Management Tool (SDMT), migrating to Splunk, for security monitoring, incident response, and compliance oversight purposes.
What is the disposition schedule?
Records are retained in accordance with RCS 19, Item 91 (SDMT/Splunk) and disposed of under authorized disposition. Audit logs are retained for 7 years.

Data Locations

What type of site is this?
System
What is the name of the System?
Integrated Data Retrieval System (IDRS)
What is the sensitivity of the System?
Federal Tax Information (FTI)
What is the URL of the item, if applicable?
http://ea.web.irs.gov/aba/index.html?mainpageurl=SA/ea-panel1_main-application_7553.htm
Please provide a brief description of the System.
Integrated Data Retrieval System (IDRS) is a major application supported by the Unisys and IBM mainframes at the Enterprise Computing Center - XXXXXXXXXXX, XXXXXXXXXX Enterprise Computing Center - XXXXXX, XXXXXXXXXX, and controlled through the Security and Communication System (SACS). It is a mission critical steady state system consisting of databases and operating programs that support IRS employees working active tax cases within each business function across the entire IRS. This system manages data that was extracted from the Corporate Account Data Stores allowing IRS employees to take specific actions on taxpayer account issues, track status and post transaction updates back to the Master Files.
What are the incoming connections to this System?
Voice Balance Due receives taxpayer account information from Integrated Retrieval System (IDRS) including entity data, balance due status, module information, and transaction history that supports verification of the taxpayer's account. IDRS provides the system with current account status extracted from the Individual Master File (IMF) for use during the taxpayer interaction.
What are the outgoing connections from this System?
Voice Balance Due sends authorized account updates back to Integrated Retrieval System (IDRS), including case actions and transaction activity that must be posted to the Individual Master File (IMF). Outgoing connections support posting updates to the taxpayer account and allow the system to reflect new balances, adjustments, and case resolution activity.

What type of site is this?
System
What is the name of the System?
Correspondence Letter System (CORRESPONDEXCRX)
What is the sensitivity of the System?
Federal Tax Information (FTI)

What is the URL of the item, if applicable?

http://ea.web.irs.gov/aba/index.html?mainpageurl=SA/ea-panel1_main-application_7100.htm

Please provide a brief description of the System.

Correspondence Letter System (CORRESPONDEXCRX) is the Real Time (Integrated Data Retrieval System (IDRS)) system used to generate letters based on standard letter templates. It selects paragraphs, inserts fill-ins, and constructs the final letter. It also maintains the master templates. Letter and non-letter files used by CORRESPONDEXCRX programs are maintained and updated by use of a series of interactive programming tasks and batch programs. Requests for particular form letters are generated during IDRS Real Time using CORRESPONDEXCRX transaction programs. These requests are sorted and printed after End of Day Processing (EOD) using CORRESPONDEXCRX Batch Programs.

What are the incoming connections to this System?

Correspondex receives taxpayer account data and letter-generation requests from the Integrated Data Retrieval System (IDRS). Incoming connections provide the letter type, taxpayer account information, and required paragraphs or fill-ins used to construct the final correspondence.

What are the outgoing connections from this System?

Correspondex sends completed correspondence files and print requests back to IDRS for End-of-Day processing. Outgoing connections support printing, batching, and posting updates indicating that the required taxpayer correspondence has been generated.