

Date of Approval: **January 11, 2023**

PIA ID Number: **7436**

SYSTEM DESCRIPTION

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

W&I AM Intent Engine Chat Bot, W&I CHAT BOT

Is this a new system?

No

Is there a PCLIA for this system?

Yes

What is the full name, acronym, and milestone of the most recent PCLIA?

Taxpayer Digital Communications, #5188

What is the approval date of the most recent PCLIA?

9/1/2020

Changes that occurred to require this update:

Significant System Management Changes

Were there other system changes not listed above?

No

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

WebApps Governance Board, W&I Commissioner

Current ELC (Enterprise Life Cycle) Milestones:

System Deployment/Milestone 5

Operations & Maintenance (i.e., system is currently operational)

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.

The IRS is leveraging new technologies to communicate digitally more efficiently and securely with taxpayers and tax professionals. This technology includes the following secure digital communication capabilities: 1. Virtual Assistant: Conversational virtual agent providing a unique, interactive, and personal way for users to get answers and assistance 24 hours a day, 7 days a week. Useful for deflecting phone contacts and pre-screening text chats. These technologies will allow the IRS to lower costs by deflecting phone calls, walk-in visits, and enhance the taxpayer experience by offering more digital options for communications. Used to facilitate access to commonly asked questions on the IRS.Gov

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

When there is no reasonable alternative means for meeting business requirements

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

The use of SSNs is 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. In an effort to reduce use of SSNs, the W&I Intent Engine will begin with unmasked SSNs and will on the next phase move to masked SSNs and follow industry/Service guidance to eliminate the use of them when strategies present themselves.

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:

Phone Numbers

E-mail Address

Date of Birth

Place of Birth

Internet Protocol Address (IP Address)

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.

Official Use Only (OUO) or Limited Official Use (LOU) - Information designated as OUO or LOU is information that: is exempt under one of the statutory Freedom of Information Act exemptions; is prohibited by other laws or regulations; would significantly impede the agency in carrying out a responsibility or function; or would constitute an unwarranted invasion of privacy.

Proprietary Data - Business information that does not belong to the IRS.

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?

Yes

Describe the other types of SBU/PII that are applicable to this system.

The intended use of this robotic chat function is to facilitate taxpayer convenience in receiving assistance and guidance for tax related issues. IRS will not solicit SBU/PII data be entered and has taken measures to minimize this; upon Chat Bot session entry the taxpayer will receive a disclaimer/warning to not input SBU/PII; however, this does not prevent a Taxpayer from entering anything into the Text Box. Due to the vast amount of tax related issues, we cannot list out all potential SBU/PII entries that can be made by a Taxpayer.

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

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.

W&I will use the Intent Engine and Chat Bot as a communication platform to share information. There is no business need for PII as stated previously. Taxpayer receives warning when they begin a session not to enter PII information.

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

There is no requirement to verify timeliness, completeness, or accuracy of PII. Taxpayer receives warning when they begin a session not to enter PII information.

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 34.037 Audit Trail and Security Records

IRS 22.060 Automated Non-Master File

IRS 22.062 Electronic Filing Records

IRS 24.030 Customer Account Data Engine Individual Master File

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: Taxpayer

Transmission Method: Manually typing into chat sessions.

ISA/MOU: No

Does the system receive SBU/PII from Taxpayer forms?

No

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?

Yes

Identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

System Name: eGain

Current PCLIA: Yes

Approval Date: 11/30/2022

SA&A: Yes

ATO/IATO Date: 6/30/2022

Identify the authority.

Pursuant to section 6103(d) of the Internal Revenue Code (IRC). IRC 6103(d) provides for disclosure of returns and return information to any state agency, body or commission, or its legal representative charged under the laws of the state with the responsibility for administration of any state tax law.

For what purpose?

For tax administration purposes.

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: Taxpayer
Transmission Method: Secure Messaging
ISA/MOU: No

Identify the authority.

Pursuant to section 6103(d) of the Internal Revenue Code (IRC). IRC 6103(d) provides for disclosure of returns and return information to any state agency, body or commission, or its legal representative charged under the laws of the state with the responsibility for administration of any state tax law.

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

IRS 00.001, 22.062

For what purpose?

For tax administration purposes.

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.

12/20/2021

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?

Yes

Was an electronic risk assessment (e-RA) conducted on the system/application?

Yes

When was the e-RA completed?

11/30/2021

What was the approved level of authentication?

Level 3: High confidence in the asserted identity's validity

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. W&I Intent Engine will not solicit PII. A Disclaimer/warning will be displayed upon entering a session.

Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?

No

Why not?

W&I Intent Engine will not solicit PII. A Disclaimer/warning will be displayed upon entering a session.

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

Not Applicable. W&I Intent Engine will not solicit PII. A Disclaimer/warning will be displayed upon entering a session. At this point Taxpayer is not entering any data that requires due process.

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 Contractor Operated

The following people have access to the system with the specified rights:

IRS Employees

Users: Read Write

Managers: Read Write

IRS Contractor Employees

Contractor System Administrators: Administrator

Contractor Developers: Read Only

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

Access to the W&I Intent Engine is requested via Business Entitlement Access Request System (BEARS). Data access is granted on a need-to-know basis. The 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 the 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 W&I Intent Engine records (including electronic virtual assistant, chat sessions, audit/access logs and other system related records) will be preserved using retention, destruction and archiving instructions identified within General Records Schedule (Document 12829) and Records Control Schedule (Document 12990) as approved by NARA. Audit Log Files, General Records Schedule 3.2: Information Systems Security Records (Item 030 and 031) and 3.1 (Item 010, 011, and or 020), Electronic Files - General Records Schedule 5.2: Input Records, Output Records, Electronic Copies (Item 020 - Electronic input/source records,) and 5.2 (Item 020 and 030). IRS Tax Practitioner Enrollment, Professional Responsibility, and Agent Practices, RCS 11 Item 1-14. Electronic Tax Law Assistance (ETLA) System, RCS 19 Item 63.

SA&A OR ASCA

Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?

Yes

What date was it completed?

6/30/2020

Describe the system's audit trail.

The system has a very detailed audit trail that is accessible and reportable. This is based on 2 primary system actions. The first is an 'activity'. An activity is a unit of work that may be a task, created to track an internal work item. It could also be an interaction between a taxpayer and an IRS agent or an interaction between a supervisor and an IRS agent. These are all tracked in detail with a time and date stamp. All activities have a unique 'activity ID' assigned to them. The second is a 'case'. A case is used to group activities related to the same issue. Activities are tied to a case using a single identification number, the 'Case ID'. A case contains activities of various channels such as secure messages, email notifications, chats, phone, or internal tasks. There is an 'audit' function of an activity that shows every single

action that has occurred on an activity. It gives complete information from the moment the activity was created to where the activity is at present. Supervisory activities are also included in the audit information.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

Testing is being done at the Platform level (eGain)

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: 5,000 to 10,000

Members of the Public: 100,000 to 1,000,000

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