

Date of Approval: **November 22, 2019**

PIA ID Number: **4402**

## **SYSTEM DESCRIPTION**

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

Interactive Tax Assistant/Interactive Tax Law Assistant, ITA/ITLA

*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?*

Interactive Tax Assistant/Interactive Tax Law Assistant, ITA/ITLA, 1941

*What is the approval date of the most recent PCLIA?*

11/17/2016

*Changes that occurred to require this update:*

Expiring PCLIA

*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.*

W&I Division Executive Resource Board

*Current ELC (Enterprise Life Cycle) Milestones:*

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

*Is this a Federal Information Security Management Act (FISMA) reportable system?*

No

## 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 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 name, TIN, address or any other PII. All information put into the system is from user input. The system is pre-programmed with large of 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.

## 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.)?*

No

*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

Date of Birth

*Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?*

No

*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)

*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.*

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 disposed of. Since this system interacts with the public during an anonymous session, the answer to question 16 will be indicated as "No".

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

This is not the official system of record. It does not make determinations on its own. Any individual information is supplied by the user themselves, to aid in the understanding of their own tax obligations.

## **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.*

No

## **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?*

No

## **DISSEMINATION OF PII**

*Does this system disseminate SBU/PII?*

No

## **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?*

No

*Does this system/application interact with the public?*

Yes

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

Not Applicable

## **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 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 disposed of. Since the user is not authenticated, and the information is not being incorporated into their IRS records, no collection of information was conducted, therefore no notice is provided. There is no interaction of records, just a tool used by taxpayers to aid getting the answers to tax law questions. If the taxpayer goes on IRS.gov, they would get a privacy notification.

*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 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.

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

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## **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: Read Write

Managers: Read Write

System Administrators: Administrator

Developers: Read Write

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

ITLA/ITA is non-recordkeeping. ITLA is a web-based research tool used for convenience of reference by IRS taxpayer assistants, and ITA resides on IRS.gov internet for reference use directly by taxpayers. Data will automatically be 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. A potential user will request access via the (Online) OL5081 system. This request has to be approved by the potential user's manager based on a user's position and need-to-know.

## **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?*

No

*You must work with the IRS Records and Information Management (RIM) Program Office to address records retention requirements before you dispose of any records in this system.*

## **SA&A OR ASCA**

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

No

*Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?*

Yes

*Describe the system's audit trail.*

ITLA/ITA is non-recordkeeping. ITLA is a web-based research tool used for convenience of reference by IRS taxpayer assistants, and ITA resides on the IRS.gov internet for reference use directly by taxpayers. Data will automatically be 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.

## **PRIVACY TESTING**

*Does the system require a System Test Plan?*

No

*Please explain why:*

The system collects no PII information.

## **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: Not Applicable

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