

Date of Approval: **July 25, 2023**

PIA ID Number: **7984**

## **SYSTEM DESCRIPTION**

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

Documentation Upload Tool, DUT

*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?*

Documentation Upload Tool, DUT, 6486, Operational

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

11/4/2021

*Changes that occurred to require this update:*

Addition of Personally Identifiable Information (PII)

Significant Merging with Another System

*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.*

Wage and Investment (W&I)

*Current ELC (Enterprise Life Cycle) Milestones:*

System Development/Milestone 4B

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.*

IRS Information Technology (IT) established a Documentation Upload Tool (DUT) application to reduce the amount of paper submissions that must be manually sorted for processing. The Documentation Upload Tool will allow the taxpayer to upload documents which would have been mailed in the past and make them available to IRS processors. The IRS will send taxpayers an Automated Questionable Credits (AQC) Notice 4800C and 3219C for filed 1040 tax returns when taxpayer submission does not match the IRS records (e.g., difference in withholding amounts). The AQC Notice will detail the change with an option to select I agree, or I disagree and provide the following contact information, IRS address, fax number, and the link to the Documentation Upload Tool where the taxpayer will be able to mail, fax or upload their response to the notice. In addition to supporting AQC, the Documentation Upload Tool will integrate with the IRS Enterprise Case Management (ECM) program. The Taxpayer will be directed to the IRS.gov landing page for Referrals, where the taxpayer will be able to fill out a form offline, scan/upload and submit the IRS Information Referral form (3949-A). As well as the AQC notice, the Taxpayer Advocate Service (TAS) and the Certifying Acceptance Agency (CAA) will be utilizing the DUT application to improve the submission of taxpayer correspondence for open cases via a taxpayer facing digital intake mechanism. The Taxpayer Advocate Service will accept Form 911 and the Certifying Acceptance Agency will be accepting Form 13551. Additionally, the DUT application will intake External Referral forms which will help modernize the entire IRS Referral Programs with scalability to not only address current needs but also future demands. There are 140k Referral Forms are submitted/processed annually by six business units (LB&I, SB/SE, TE/GE, W&I, the Return Preparer Office, and the Whistleblower Office) with eight forms that include: 14157, 14157-A, 14242, 13909, 3949-A, 14039, 211, 14039-B. In parallel with business process modernization, the 3949-A was selected as the first use case for external referrals to prove out the use of the Documentation Upload Tool for digital intake and the connection to and configuration of ECM as the case management platform. Additionally, in response to Executive Order (EO) 14043, Human Capital Office (HCO), the Documentation Upload Tool will be used to support a digital intake solution to collect and verify proof of COVID-19 vaccination information for selected IRS applicants. Furthermore, Products and Services Support (W&I EPSS) contacted the IRS IT Digital Transformation (IT DT) Office with a request to support a solution for receiving supplemental documentation as part of the E-file application. The goal is to reduce paper volume, manual burden, and overall processing time by allowing the taxpayers to submit additional documentation digitally. The purpose of the Taxpayer-Facing Employees (TPFE) is to establish a universal transmittal process, whereby taxpayers will be provided the ability to upload supporting documentation after a live interaction (e.g., after a phone conversation) with an IRS employee, without the need for website authentication (i.e., via a unique timed access code and corresponding link to the doc upload site).

## 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:*

Security Background Investigations

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

Statistical and other research purposes

Delivery of governmental benefits, privileges, and services

Law enforcement and intelligence purposes

Another compelling reason for collecting the SSN

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

The Documentation Upload Tool will allow the taxpayer to enter metadata and upload documents which would have been mailed in the past and make them available for the IRS processors to retrieve similar to how they retrieve the scans from the mailroom.

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

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  
Date of Birth  
Place of Birth  
Mother's Maiden Name  
Medical Information  
Vehicle Identifiers  
Passport Number  
Financial Account Numbers  
Photographic Identifiers  
Biometric Identifiers  
Employment Information  
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:*

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.

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 taxpayer or selectee can include anything in a response such as (pictures or responses to other issues). In addition, vaccination documentation will be uploaded. Cloud software will be utilized to ensure the taxpayer only provides responsive documents. Additionally, malicious code protections will be deployed to detect any malicious content.

*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

PII for personnel administration is 5 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.*

Information Technology (IT) has established a Documentation Upload Tool Minimum Viable Product (MVP) to reduce the amount of paper submissions that must be manually sorted for processing. The Documentation Upload Tool will allow the taxpayer to upload documents which would have been mailed in the past and make them available for the IRS processors to retrieve similar to how they retrieve scans from the mailroom. The IRS personal will have the ability to access submitted documents and move them to downstream repositories. Once uploaded, for the ECM use case, the data is extracted using Optical Character Recognition (OCR). The DUT will provide the original image and extracted data available to ECM for processing. ECM should be able to automatically create a case using the data provided in the documents. Additionally, in response to Executive Order (EO) 14043, Human Capital Office (HCO), the Document Upload Tool will be used to support a digital intake solution to collect and verify proof of COVID-19 vaccination information for selected IRS applicants.

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

The PII maintained in the Documentation Upload Tool database is provided directly from existing IRS systems and approved programs. Accuracy and completeness of data is inherited from the existing IRS systems. For the vaccine verification use case, individuals upload their vaccine proof information, and the IRS will review this information for accuracy as it is processed.

## **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 34.037    Audit Trail and Security Records

IRS 42.021    Compliance Programs and Projects Files

IRS 00.001    Correspondence Files and Correspondence Control Files

IRS 36.003    General Personnel and Payroll Records

## **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: Upload  
ISA/MOU: No

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

Yes

*Please identify the form number and name:*

Form Number: Form 1040  
Form Name: U.S. Individual Income Tax Return

Form Number: Form 13551  
Form Name: Application to Participate in the IRS Acceptance Agent Program

Form Number: Form 911  
Form Name: Request for Taxpayer Advocate Service Assistance

Form Number: Form 3949-A  
Form Name: Information Referral

Form Number: Form 14157  
Form Name: Return Preparer Complaint

Form Number: Form 14157-A  
Form Name: Tax Return Preparer Fraud or Misconduct Affidavit

Form Number: Form 14242  
Form Name: Report Suspected Abusive Tax Promotions or Preparers

Form Number: Form 13909  
Form Name: Tax-Exempt Organization Complaint (Referral)

Form Number: Form 14039  
Form Name: Identity Theft Affidavit

Form Number: Form 211  
Form Name: Application for Award for Original Information

Form Number: Form 14039-B  
Form Name: Business Identity Theft Affidavit

Form Number: Form 3219C  
Form Name: Statutory Notice of Deficiency

Form Number: Form 4800C  
Form Name: Questionable Credit 30 Day Contact Letter

*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: IEP Integrated Enterprise Portal  
Current PCLIA: Yes  
Approval Date: 11/9/2021  
SA&A: Yes  
ATO/IATO Date: 4/8/2022

System Name: W&I RICS Automated Questionable Credits, AQC  
Current PCLIA: Yes  
Approval Date: 7/10/2020  
SA&A: No



*Identify the authority.*

5 U.S.C 301, 1302, 2951, 4118, 4308 and 4506 18 U.S.C. 1030 (a)(2)(B) 26 U.S.C. 7801  
Executive Orders 9397 and 10561.

*For what purpose?*

Tax administration responds to IRS notice and provide a fraud reference form.

*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?*

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.?*

Yes

*Briefly explain how the system uses the referenced technology.*

The taxpayer will visit the application link to upload the forms.

*Does the system use cloud computing?*

Yes

*Is the cloud service provider (CSP) Federal Risk and Authorization Management Program (FedRAMP) certified?*

Yes

*Date Certified.*

6/21/2016

*Please identify the ownership of the CSP data.*

IRS

*Does the CSP allow auditing?*

Yes

*Who audits the CSP Data?*

3rd Party

*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?*

Not Applicable

*Please explain.*

As of now, the taxpayer is not being authenticated into the system. This application is meant to mirror the existing mailroom process for Automated Questionable Credits (AQC). Anyone can send mail to the mailroom without being authenticated. In addition, anyone can fill out the Information Referral form (Form 3949a). The Digital Identity Risk Assessment (DIRA) Team has determined that the Document Upload Tool Vaccination Verification Document Upload use case does not require a DIRA.

## 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?*

Notice, consent, and due process are provided in the tax forms and instructions pursuant to 5 USC. The IRS has the legal right to ask for information per Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. The regulations state that "taxpayers must file a return or statement with IRS for any tax they are liable for". For the Documentation Upload Tool Vaccination Verification Document Upload, The Privacy Act statement tells potential hires they may opt out. However, they can't be hired within providing the information.

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

No

*Why not?*

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 Contractor Operated

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

*IRS Employees*

Users: Read Only

Managers: Read Only

*IRS Contractor Employees*

Contractor Users: Read Write

Contractor Managers: Read Write

Contractor System Administrators: Administrator

Contractor Developers: Read Write

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

Access to the DUT 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.*

DUT is working with the Records and Information Management (RIM) Team to ensure previously identified records retentions are correct. Starting now and until further notice, the DUT system MUST retain all records within the system, until the appropriate records retention/disposition authorities are properly identified and applied. (No Purging/Deletion of records should occur) Once a determination has been made, all records within the Document Upload Tool will be managed according to requirements under IRM 1.15.1 and 1.15.6 and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer. (The current case uses, and the records received/stored/destroyed have been identified below are currently suspended as well) AQC records downloaded from Documentation Upload Tool will be managed in SharePoint according to requirements under IRM1.15.1 and 1.15.6 and maintained for 7 years in line with individual tax returns under RCS 29, item 56. The Information Referral Form (form 3949-A) records in the Documentation Upload Tool must be held for 90 days after verification of successful creation/download in accordance with GRS 5.2, item 020 before it is deleted or destroyed. Information Referral records downloaded will be managed in accordance with RCS 23, item 64 (c). The Document Upload Tool will be used to support a digital intake solution to collect and verify proof of COVID-19 vaccination information for selected applicants. These records are covered under Records Administration General Records Schedule 2.7 Item 040. (Records will be held for 120 days) The Taxpayer Advocate Service (TAS) records in the Documentation Upload Tool must be held for 45 days after verification of successful submission of taxpayer correspondence. The Certifying Acceptance Agent (CAA), e-File, and TPF records in the Documentation Upload Tool must be held for 180 Days after successful application submission and supporting documents.

## **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?*

2/27/2021

*Describe the system's audit trail.*

The Documentation Upload Tool audit trail capability is documented in detail in the IEP System Security Plan. This document and related security documents which contain IEP audit information are regularly updated and reviewed. Integrated Enterprise Portal (IEP) systems are connected to a centralized log management solution. Auditable events are transmitted via secured connections for real-time analysis of security alerts generated by network devices, hardware, and applications. Logs and alerts are analyzed, correlated,

classified, and interpreted by security analysts. The collection and management of auditable data complies with IRS, Treasury, and other federal requirements which require the following data elements to be audited.

## **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)?*

All results are stored in the IEP SharePoint.

*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?*

The Security Assessment was conducted by the Cyber Cloud Assessment Team prior to Go-live. During this assessment, the applicable NIST controls were examined.

## **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: Under 5,000

Members of the Public: More than 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