

Automated Collection System (ACS) – Privacy Impact Assessment (PIA)

PIA Approval Date: December 28, 2009

System Overview

ACS is a three-tiered CICS (Customer Information Control System) application. The Tier I computerized inventory system maintains Integrated Data Retrieval System (IDRS) balance due and non-filer cases requiring telephone contact with the taxpayer for resolution. IDRS is controlled through the Security and Communications 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. Customer Service Representatives (CSR) use ACS case management abilities to contact taxpayers, review their case histories, and issue notices, liens, or levies to resolve the cases. Taxpayer contact is accomplished through incoming and outgoing telephone calls via Automated Call Distributor (ACD) and through correspondence to taxpayers and third parties.

Systems of Records Notice (SORN):

- Treasury/IRS 26.019 Taxpayer Delinquent Account Files
- Treasury/IRS 34.037 IRS Audit Trail and Security Records System

Data in the System

1. Describe the information (data elements and fields) available in the system in the following categories:

A. Taxpayer: Taxpayer information available on ACS relates to a Taxpayer Delinquent Account (TDA) or Taxpayer Delinquency Investigation (TDI).

- Taxpayer Name
- Taxpayer Address
- Telephone Number
- Taxpayer Identification Number (TIN)
- Date of Birth (DOB)
- Adjusted Gross Income (AGI)
- Telephone Number

B. Employee: Employee information is stored on the system for the purpose of assigning taxpayer cases, controlling workload, and generating documents and correspondence.

- Employee name
- Employee number
- Office location
- Work telephone number
- Title
- Type of access
- Team Function/Unit

C. Audit Trail Information:

- Date and time of event
- Unique identifier (e.g., employee number and Resource Access Control)

Facility (RACF) Identification (ID)

- Type of event
- Subject of the event (e.g., the user, file, or other resource affected)
- Action taken on that subject
- Outcome status (success or failure)
- Date and time of input

D. Other:

- Levy Source Information (third party information)
- Levy Source Name
- Levy Source Address
- TIN
- Levy Source Phone Number

2. Describe/identify which data elements are obtained from files, databases, individuals, or any other sources.

A. IRS: ACS obtains data from Corporate Files Online (CFOL) system, Integrated Data Retrieval System (IDRS), Inventory Delivery System (IDS) and Electronic Levy System.

- CFOL provides: DOB and AGI
- IDRS provides: Taxpayer name, Address, TIN
- IDS: Taxpayer Address, telephone number, TIN
- ELS: Levy source information (third party information); levy source name, address, TIN, and the phone number of the actual levy source.

B. Taxpayer: Case information may be gathered from the taxpayer during an investigation. This information has to do with the taxpayer's income, expenses, assets and liabilities. Once gathered, it is keyed into the system by ACS end users.

C. Employee:

- Employee name
- Employee number
- Office location
- Work telephone number
- Title
- Type of access
- Team Function/Unit

3. Is each data item required for the business purpose of the system? Explain.

Yes, each data item is required by the system. Each ACS Collection Representative (CR) receives their case inventory electronically based on their team, function, and unit they are assigned. They work on the cases electronically, i.e. contacting taxpayers, generating correspondence, issuing liens and levies, and closing cases as necessary. Reports and statistical trends are generated using the information in the system.

4. How will each data item be verified for accuracy, timeliness, and completeness?

ACS has validity checks built into the automated system. Real-time error and Batch errors identify data entry errors by the CRs.

Validity checks are performed on the data, the action requested, and access to the system. The data validity and action requested validity is performed while the operator is using the system, and an error message is displayed which will validate the data entered or action requested. An employee may receive an error message because they modified a field incorrectly or requested an action that is not allowed. The error message will be displayed on the screen, and the operator must decipher the message and correct the error. Until the error is resolved the operator is not able to leave the screen. No data can be saved until all edits have been performed successfully and an operator has corrected the problems.

The access validation determines who can get onto the system and once in the system, what functionalities they can perform. Certain functionalities are accessible for both managers and employees, and some are reserved for managers only. Certain National Office employees have the highest access level and are able to modify data that managers in the field cannot.

5. Is there another source for the data? Explain how that source is or is not used.

No. There are no other sources for the data outside of the IRS database and systems referenced in this document.

6. Generally, how will data be retrieved by the user?

A user's inventory of cases is displayed on-screen. A given case in their inventory may then be selected from the list of cases. The ACS system makes the data available to users on a need to know basis.

Users have access to specific inventory of taxpayer accounts which is determined when they logon to the system. Their employee number, team, function, and unit to which they are assigned determine the access to the inventory. This information is stored in the Security database; only those accounts to which the user has access to will be displayed.

7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?

Yes. A specific case not part of an employee's assigned inventory may be requested by TIN.

Access to the Data

8. Who will have access to the data in the system (Users, Managers, System Administrators, Developers, Others)?

- **Computer Systems Analyst** – Level II support for problem resolution. For example, if job is running and it abends or aborts, and the operations command center cannot resolve the problem; the problem is sent to the CSA who have Read/Write access to operating system.
- **System Administrator** – Responsible for administering the web server software the application resides on.
- **Operator/DBA User** – When a job is released, the Operators mount the tapes. They monitor the jobs being run. They handle print operations and respond to console messages. Read/Write access to all application data.

- **Application Developers** – Application Development is authorized to use ACS with limited Read/Write access to ad-hoc data for development/testing purposes. Developers do not have access to production application data. ACS has contractors for the following functions: Configuration Management, Development, Production Support, etc. Contractors can have the same roles/responsibilities as internal staff.
- **National Office (N)** – Superusers. They have full access. They can modify application parameters.
- **Master (M)** – Can add users and review parameter tables. Can review audit logs (in Control-D Web).
- **Supervisor (S)** – Manager functionality but cannot add users to ACS. Can review audit logs (Control-D Web).
- **Operator (O)** – Access taxpayer accounts, issue correspondence, issue levies, issue liens, etc. Input comments. Add financial information.
- **Quality Review (Q)** – Someone who views the work performed by Levy Review Operator. They will only get inventory that has been worked. Quality Review Person can only view information and are not allowed to modify anything. Same authorization as Manager but cannot take any LR actions.
- **Levy Review Manager (L)** – A Levy Review Manager can view/update the work performed by the Levy Review Operator. They can also access cases that have not been worked and update them if necessary. Levy Review Manger can access action LR00, LS00 and LI00 action from the Levy Review Menu. They can access everything under the Manger’s Menu.
- **Levy Review Operator (E)** – LR operator works on Levy Review Cases which needs to be resolved. The TE will receive the first case in their inventory when logging to ACS. The case will be locked and has to be updated prior to getting off the case. The LR Operator will not have access to LR manager menu.

9. How is access to the data by a user determined and by whom?

An ACS CR has access to specific cases via TIN or based on their inventory. Access is granted based on the duties of the employee, and only on a need-to-know basis.

Form 5081 is required for employees who need to have access to the ACS system as a part of their official duties. By signing this form, employees indicate their understanding and agreement to abide by the rules of behavior for accessing sensitive taxpayer data. The Form 5081 ensures that the user is accountable for any misuse of the system.

10. Do other IRS systems provide, receive, or share data in the system? If YES, list the system(s) and describe which data is shared.

Yes, ACS interfaces with the following applications that send data: Daily Transaction Register (DTR), Taxpayer Delinquency Investigation (TDI), Taxpayer Delinquent Account (TDA), Centralized Authorization File (CAF), and Telephone Number Research (TNR).

ACS interfaces with the following applications that receive data: Levy Verification, Automated Liens System (ALS), 6020B, Appeals Centralized Database System (ACDS), Standardized IDRS/CFOL Access (SIA on Inventory Delivery System box), Integrated Collection System (ICS)/Access Control

System (ACS) Print (IAP), Generalized IDRS Interface (GII) Server accessed by a Service Center (SC).

The data that is shared includes Corporate File On Line (CFOL), predictive dialer [File Transfer Protocol (FTP)], Standardized IDRS/CFOL Access (SIA on Automated Offers in Compromise (AOIC) box.

The following text gives an explanation on specific interfaces with each system.

- **DTR** - Tape comes into ACS and is processed in a job. The DTR tape contains: Taxpayer TIN, File Source and TIN Type, along with Module Balance. The Taxpayer data is written to ACS Call Site based on the Area Office / Territory Office AOTO field which specifies which call site the data belongs. DTR data comes from ICS.
- **IDS** – Data includes address and telephone information, tax period, TIN, TIN Type and file source and tax modules.
- **TDA** - Taxpayer Delinquent Account (TDA) tapes come from IDRS and are processed in a job. The TDA tape contains TIN numbers, TIN module status, module balance, taxpayer name, address, phone numbers, spouse name, address, penalty amount, interest accrual amount, and various indicators.
- **TDI** - Taxpayer Delinquency Investigation (TDI) tapes come from IDRS and are processed in a job. The TDI tape contains TIN numbers, TIN module status, module balance, taxpayer name, address, phone numbers, last amount filed.
- **CAF** - Telephone number for the Taxpayer is retrieved from the CAF database for those TIN numbers who have CAF indicator alert set on their account. ACS will update the phone numbers on their database where Taxpayer data is stored. CAF data provided comes from IDRS.
- **TNR** - ACS receives Telephone Response File from IDS that contain the following information: Home and Work Telephone Numbers, an “Other” Telephone Number where applicable, information regarding what sources were used for the telephone research and if the telephone number is unpublished or unlisted. ACS Database is updated with new telephone numbers.
- **Appeals ACDS** - The user accesses ACS Database directly. The data that is obtained from ACS includes, Taxpayer information, including TIN, address, Comments made on the account, Action taken on the account, TDI/TDA Module information, Levy Information, Spousal or Joint Account information.
- **ALS** - ACS FTP's a consolidated file which consists of all the lien information for taxpayers. The information includes, Taxpayer ID, name, address, forms filed and module balances.
- **6020B** - ACS FTP's a consolidated file on the IDS/A 6020 System. This is a program which creates an extract file with data coming from three ACS databases. The data includes TDA & TDI Data and Last Period Satisfied (LPS) Data. Specifically the file contains TIN Number, Taxpayer Name and Address and Phone Numbers. TDI information such as MFT, Module Credit, Module Tax Period. LPS (Last Tax Period in which that taxpayer complied with IRS) data includes Tax Period, LPS amount, Follow up date.

- **SIA on IDS Box** - ACS FTP's a consolidated file onto the IDS box. The File contains all the transfer to queue (TFQU) accounts, which means all accounts that were transferred out of ACS.
- **IAP** - ACS generates Letter Data files used to generate Letter Correspondence by Print System that include TIN Number, Taxpayer Address, 3rd Party Address, Module Information (TDA/TDI), Dollar Amount.
- **GII Server** - ACS FTP's a consolidated file to a Service Center. The file is a report of possible Transfers to Exam. The file contains formatted TIN, Income, Withholding, and Last Return Filed.
- **Levy Verification** - ACS creates a tape for upload to SCRS for Levy Verification. The tape contains Call Site ID, TIN Number, Name, Address, Form Number, Tax Period and Mod Balance, Tax Liability, Amount Due.
- **SIA - Input:** SIA on the AOIC box - an Error File is received from SIA onto ACS. It contains error records that did not upload correctly onto the SIA. Output: SIA on the AOIC box – a file is EFTU to SIA on the AOIC box. It contains Service Center ID, Taxpayer Information such as Taxpayer ID, Tax Period.
- **Predicative Dialer - Input:** ACS will receive an Upload; the file contains TIN Number, Home Phone Number, Work Phone Number and Cell Number and Power of Attorney. Also included the Number of Attempts made to each number. Output: ACS will EFTU downloaded files, which includes TIN Number, Case Number, Name Line, Home Phone Numbers, Follow Up Dates, Module Balance, Form Indicators, Risk Category. Component of the Modernization and Information Technology Services (MITS)-15 Contact Center General Support System.
- **CFOL - Input:** ACS will receive a Third Party Contact Error EFTU file from CFOL and produce and Error Report. The file contains the TIN Number, address, phone number, Error message. Output: ACS will EFTU two files to CFOL. The file contains TIN Number, Plan Number, Secondary TIN, Primary and Secondary Contact Indicators, Contact Date, Third Party Name, Address and Telephone Number and Tax Year. Input: ACS will receive two EFTU files for each of the 10 Service Centers. The two files contains of SCOP (Standard CFOL Overnight Processing) and a control file. The data in those files include TIN, MFT-CD, and Tax Period. IMF or BMF Data. Output: ACS will EFTU two files to CFOL, which contains Data and Control Information. Specifically, the files contain TIN number, multiple indicators such as IRMF, NAP BMF, IMF, EPMF, and BRTF and related data for each items mentioned above.

11. Have the IRS systems described in Item 10 received an approved Security Certification and Privacy Impact Assessment?

Yes. The following systems received an approved Security Certification and Privacy Impact Assessment. Systems not listed here are considered non-applications.

AOIC

- PIA completed on 3/27/2007
- C&A completed on 6/7/2007

IDRS

- PIA completed on 11/6/2008
- C&A completed on 4/2009

Appeals ACDS

- PIA completed on 1/10/2008
- C&A completed on 4/1/2008

ALS

- PIA completed on 4/10/2007
- C&A completed on 2/21/2008

6020B

- PIA completed on 6/4/2007
- C&A completed on 7/30/2007

ELS

- PIA completed on 8/28/2007
- C&A completed on 5/22/2008

IAP

- PIA completed on 5/1/2007
- C&A completed on 9/11/2007

IDS

- PIA completed on 9/10/2008
- C&A completed on 5/1/2009

ERS

- PIA completed on 2/27/2009
- C&A completed on 5/11/2009

Standardized IDRS Access (Tier II)

- PIA completed on 3/28/2008
- C&A completed on 6/13/2008

MIT5-15 Contact Center GSS

- PIA Completed on 6/9/2009
- C&A Completed on 9/24/2007

- DTR is a tape (Stated in Question 10)
- TDA comes from IDRS (Stated in Question 10)
- TDI comes from IDRS (Stated in Question 10)
- CAF comes from IDRS (Stated in Question 10)
- TNR comes from IDRS (Stated in Question 10)
- Predicative Dialer Input (Part of the MIT5-15 GSS. Does not have its own C&A or PIA Date)
- GII Server (Non-Application)
- Levy Verification (Non-Application)
- CFOL (Non-Application)

12. Will other agencies provide, receive, or share data in any form with this system?

No. Other agencies will not provide, receive, or share data in any form with ACS.

Administrative Controls of Data

13. What are the procedures for eliminating the data at the end of the retention period?

When a taxpayer case is closed, the closing information is made part of the taxpayer records of IDRS and Masterfile. The case is maintained on the Mainframe as an archived case for 2 years in accordance with IRM 1.15.28-1, part V.

14. Will this system use technology in a new way?

No. ACS will not use technology in a new way.

15. Will this system be used to identify or locate individuals or groups? If so, describe the business purpose for this capability.

Yes. The CRs use ACS case management abilities to contact taxpayers, review their case histories, and issue letters, liens, or levies to resolve cases.

16. Will this system provide the capability to monitor individuals or groups? If yes, describe the business purpose for this capability and the controls established to prevent unauthorized monitoring.

ACS has the ability to monitor employee workloads and actions taken on cases. For that purpose, the manager has a security profile and can view and monitor individuals or groups of employees. The ACS system is not used to monitor individual taxpayers or groups.

17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently?

No. Use of this system does not permit the disparate treatment of individuals or otherwise deny any rights they may have by law, including rights to appeal assessments or other decisions that may be statutorily contested.

18. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action?

Yes. Checks are built in to the system to prevent premature or inappropriate actions. Taxpayers are still entitled to the same appeal rights as other taxpayers whose cases are not worked in the ACS system.

19. If the system is web-based, does it use persistent cookies or other tracking devices to identify web visitors?

Not applicable. The ACS system has a web- module front-end but the entire ACS system is not web-based.

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