Informant Claims Examination (ICE WEB) – Privacy Impact Assessment

PIA Approval Date – Dec. 31, 2009

System Overview

Informant Claims Examination (ICE WEB) is a web–based database application that assists the Small Business/Self–Employed (SB/SE) Division in managing the informant claims process. ICE WEB manages informant claims and maintains a record of all opened and closed informant claims cases. The database also tracks case disposition including claim approval – denial and amounts paid. The ICE WEB cases are stored in the database indefinitely in the event an informant contacts the ICE WEB tax examiner after the original paper case file was purged.

Systems of Records Notice (SORN):

- IRS 42.001--Examination Administrative File
- 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 Identification Number (TIN)
- Name
- Address

Additionally, the following information is also collected on the informant:
- Taxpayer Identification Number (TIN)
- Name
- Address

B. Audit Trail Information
- The GSS (MITS–24) that ICE WEB resides audits employee–user ID and password when logging into ICE WEB.

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

A. IRS –The computed penalties and interest are obtained from the IRS.

B. Taxpayer – All data elements in question 1 are obtained from the Form 211 filed by the informant.

3. Is each data item required for the business purpose of the system? Explain.
Yes. Each data item is required to track the disposition of the informant claim.

4. How will each data item be verified for accuracy, timeliness, and completeness?
The data items are manually entered into ICE WEB by an ICE WEB user. The ICE WEB user will manually verify each item for accuracy, timeliness, and completeness.

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.

6. Generally, how will data be retrieved by the user?
Data is generally retrieved by claim number through ICE WEB. If the claim number is not known, the data is then retrieved by Social Security Number (SSN) or name.

7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?
Yes. The data can be retrieved by SSN or name.

Access to the Data

8. Who will have access to the data in the system (Users, Managers, System Administrators, Developers, Others)?
Users and managers in the Information Claims function will have access to the data. Access to the data is determined by the manager based on a user's position and need–to–know and granted via the On Line (OL) 5081 system. ICE WEB user groups include:

      Role: Examiners
      Permission: Read/Write

      Role: Managers
      Permission: Read

      Role: Analysts
      Permission: Read

      Role: System Administrators
      Permission: Read/Write/Execute

      Role: Database Administrators
      Permission: Read/Write/Execute

9. How is access to the data by a user determined and by whom?
Access to the data is determined by the manager based on a user's position and need–to–know.
Each user must submit an approved, completed OL 5081 Form, Information System User Registration/Change Request to request access. A user's access to the data terminates when it is no longer required.

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.
No. No other IRS systems provide, receive, or share data with ICE WEB.

11. Have the IRS systems described in Item 10 received an approved Security Certification and Privacy Impact Assessment?
Not applicable.

12. Will other agencies provide, receive, or share data in any form with this system?
No. No other agencies provide, receive, or share data in any form with ICE WEB.

Administrative Controls of Data

13. What are the procedures for eliminating the data at the end of the retention period?
There is no statute of limitations on the informant program. Therefore, the data is never purged. See IRC section 6501(c)(2).

14. Will this system use technology in a new way?
No. ICE WEB does 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. ICE WEB is used to identify or locate individuals or groups who have filed informant claims. The business purpose of the system is to track case disposition of all informant claims including claim approval/denial and amounts paid.

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.
Yes. ICE WEB has the capability to monitor cases of individuals or groups who have filed informant claims. The business purpose of the system is to track case disposition of all informant claims including claim approval/denial and amounts paid.

Access to ICE WEB is controlled by the System Administrator (SA). The manager will request a user be added. They must fill out Form 5081, Information System User Registration/Change Request, to request access to the System. The SA determines to which group and menu the user will have access. UNAX training is also provided to inform users of the statutory rules governing and the IRS policy on unauthorized access and inspection of records by IRS employees.

17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently?
No. ICE WEB does not permit disparate treatment of individuals or groups.

18. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action?
No. ICE WEB cannot make determinations about informants or taxpayers. ICE WEB is not used to ensure due process.

19. If the system is web–based, does it use persistent cookies or other tracking devices to identify web visitors?
Yes. The system uses session cookies. Only authorized and authenticated IRS employees are allowed access to ICE WEB. Session cookies provide the mechanism for associating a specific user with that user's authenticated session.

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