

Date of Approval: 01/26/2025  
Questionnaire Number: 1924

## Basic Information/Executive Summary

What is the name of your project (system, database, pilot, product, survey, social media site, etc.)?

Tax Refund Offset Program, TRO - Legacy Access Pro, LAP

Acronym:

TRO

Business Unit

Taxpayer Services

Preparer

# For Official Use Only

Subject Matter Expert

# For Official Use Only

Program Manager

# For Official Use Only

Designated Executive Representative

# For Official Use Only

Executive Sponsor

# For Official Use Only

Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.

The Tax Refund Offset (TRO) Program allows for internal tax offsets and external offsets to post to taxpayer accounts. For internal offset: An overpayment from one tax period may be applied to another tax period in debit balance to satisfy the tax liability. For external offsets: Refund files certified by Internal Revenue Service (IRS) to Bureau of Fiscal Services (BFS) for payment may be offset to pay Federal non-tax debts, State income tax obligation or unemployment compensation up to the amount of the debt or the amount of the refund whichever is the lesser amount.

# Personally Identifiable Information (PII)

Will this project use, collect, receive, display, store, maintain, or disseminate any type of Sensitive but Unclassified (SBU), Personally Identifiable Information (PII), or Federal Tax Information (FTI)?

Yes

Please explain in detail how this project uses sensitive data from inception to destruction (data lifecycle).

The Social Security Number (SSN) is used to accurately post certain transactions related to the internal or external offset that occur. SSNs are the primary key, used by Integrated Data Retrieval System (IDRS) and employees to tie together tax forms relating to a particular taxpayer and is a key component to accurately post offset transactions conducted by BFS. For offsets that occur from a tax refund overpayment at BFS, BFS provides information that posts to the taxpayer's account identifying that an offset occurred; however, the IRS does not know if the debt owed is for a Federal non-tax debt, a State income tax obligation or unemployment compensation. The IRS only knows that a debt exists at BFS. BFS also provides offset reversal transaction records if the offset is subsequently refunded to the taxpayer by the creditor agency or by BFS. IRS employees use this information to accurately calculate Injured Spouse Allocations, determine if funds are available for reversal when processing Identity Theft cases, etc.

Document 12990, Records Control Schedule for Tax Administration, RCS 29 (Items #55 and #56): Both paper and electronic documents (Form 8379) filed by the taxpayer, documents destroyed on or after January 16, six years after the end of the processing year. Document 12990, Records Control Schedule for Enterprise Computing Center, RCS 19 (Item # 29 and #30): For data received from BFS (via electronic transmissions - NDM), the transmitted data will be scratched after successful completion of third update cycle.

Please select all types of Sensitive but Unclassified data (SBU)/Personally Identifiable Information (PII)/Federal Tax Information (FTI) that this project uses.

Address

Federal Tax Information (FTI)

Name

Personal Characteristics

Social Security Number (including masked or last four digits)

Telephone Numbers

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

# Product Information (Questions)

1 Is this PCLIA a result of the Inflation Reduction Act (IRA)?

No

2 What type of project is this (system, project, application, database, pilot/proof of concept/prototype, power platform/visualization tool)?

System

4 Is this a new system?

No

4.1 Is there a previous Privacy and Civil Liberties Impact Assessment (PCLIA) for this project?

Yes

4.11 What is the previous PCLIA number?

6877

4.12 What is the previous PCLIA title (system name)?

Tax Refund Offset Program, TRO - Legacy Access Pro, LAP

4.2 You have indicated this is not a new system; explain what has or will change and why. (Expiring PCLIA, changes to the PII or use of the PII, etc.)

Expiring PCLIA

5 Is this system considered a child system/application to another (parent) system?

No

6 Indicate what OneSDLC State is the system in (Allocation, Readiness, Execution) or indicate if you go through Information Technology's (IT) Technical Insertion Process and what stage you have progressed to.

Not Applicable

7 Is this a change resulting from the OneSDLC process?

No

8 Please provide the full name and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.

Wage and Investment Operations Strategy Board

9 If the system is on the As-Built-Architecture (ABA), what is the ABA ID number of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID number(s) for each application covered separated by a comma. If the system is not in the ABA, then contact the ABA (<https://ea.web.irs.gov/aba/index.html>) for assistance.

211045

10 If this system discloses any PII to any third party outside the IRS, does the system have a process in place to account for such disclosures in compliance with IRC 6103(p)(3)(A) or Subsection c of the Privacy Act?

Yes

11 Does your project/system involve any use of artificial intelligence (AI), including virtual assistant, chat bot, and robotic process automation, as defined in Executive Order 13960 and 14110?

No

12 Does this system use cloud computing?

No

13 Does this system/application interact with the public?

No

14 Describe the business process allowing an individual to access or correct their information. (Due Process)

The system uses data entered from tax returns filed by taxpayers. They are notified of such collection by the Privacy Act Notice in the tax return instructions. The system will allow affected parties the opportunity to clarify or dispute negative information that could be used against them. Notice, consent, and Due process is provided pursuant to 5 USC.

15 Is this system owned and/or operated by a contractor?

No

16 Identify what role(s) the IRS and/or the contractor(s) performs; indicate what access level (to this system's PII data) each role is entitled to. (Include details about completion status and level of access of the contractor's background investigation was approved for.)

IRS owned and operated, no contractors. Users and managers have Read and Write access. Sys. Administrators and Developers have administrative access.

17 The Privacy Act of 1974 (5 USC § 552a(e)(3)) requires each agency that maintains a system of records, to inform each individual requested to supply information about himself or herself. Please provide the Privacy Act Statement presented by your system or indicate a Privacy Act Statement is not used and individuals are not given the opportunity to consent to the collection of their PII.

A Privacy Act Statement is not used, and individuals are not given the opportunity to consent to the collection of their PII.

18 How many records in the system are attributable to IRS Employees? Enter "Under 50,000", "50,000 to 100,000", "More than 100,000" or "Not Applicable".

Not Applicable

19 How many records in the system are attributable to contractors? Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not Applicable".

Not Applicable

20 How many records in the system are attributable to members of the public? Enter "Under 100,000", "100,000 to 1,000,000", "More than 1,000,000" or "Not applicable".

More than 1,000,000

21 Identify any "other" records categories not attributable to the categories listed above; identify the category and the number of corresponding records, to the nearest 10,000; if no other categories exist, enter "Not Applicable".

Not Applicable

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

The PII information is accessed through the Integrated Data Retrieval System (IDRS). Customer Service Representatives (CSR) with IDRS access will be able to obtain some of the information concerning an internal tax offset and delinquent Federal non-tax debt, State income tax obligation or unemployment compensation conducted by BFS. A potential user will request access via the Business Entitlement Access Request System (BEARS) system. This request must be approved by the potential user's manager based on a user's position and need-to-know.

23 Is there a data dictionary on file for this system? Note: Selecting "Yes" indicates an upload to the Attachment Section is required.

No

24 Explain any privacy and civil liberties risks related to privacy controls.

Not Applicable

25 Please upload all privacy risk finding documents identified for the system (Audit trail, RAFT, POA&M, Breach Plan, etc.); click "yes" to confirm upload(s) are complete.

No

26 Describe this system's audit trail in detail. Provide supporting documents.

Customer Service Representatives (CSR), with Integrated Data Retrieval System (IDRS), will be able to obtain some of the information concerning a tax debt offset as well as delinquent Federal non-tax debt, State income tax obligation or unemployment compensation. Audit trails for the CSRs will be captured through IDRS. IDRS audit trail captures employee sign-on/sign-off and every command code accessed by employee number, Taxpayer Identification Number (TIN) and Master File Tax (MFT)/tax period if applicable. Other variable data will be captured depending on the command code accessed. The audit trail captures are standard operating procedures through-out the Service for all IDRS users.

27 Does this system use or plan to use SBU data in a non-production environment?

No

## Interfaces

### Interface Type

IRS Systems, file, or database

### Agency Name

Integrated Data Retrieval System (IDRS)

### Incoming/Outgoing

Incoming (Receiving)

### Transfer Method

Other

### Other Transfer Method

Connect:Direct

## Systems of Records Notices (SORNs)

### SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

Customer Account Data Engine Individual MasterFile

### SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

Customer Account Data Engine BMF

# Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Document 12990, Records Control Schedule for Tax Administration, RCS 29

What is the GRS/RCS Item Number?

56

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

29-56 Income Tax Returns Filed by Individuals, Partnerships and Fiduciaries. These records include the Forms 1040 series, with related schedules, correspondence, audit reports, work papers and other documents attached to the return or considered a part of the administrative file, regardless of whether the documents are physically with the return or maintained in an attachment file.

What is the disposition schedule?

Destroy on or after January 16, 6 years after the end of the processing year unless needed for Collection Statute Expiration Date (CSED) Extract due to a balance due.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Document 12990, Records Control Schedule for Tax Administration, RCS 29

What is the GRS/RCS Item Number?

55

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

29-55 Electronically Filed Individual, Partnership and Fiduciary Income Tax Returns. Includes all tax returns which are filed with the Service through any type of electronic means.

What is the disposition schedule?

Destroy on or after January 16, 6 years after the end of the processing year unless needed for Collection Statute Expiration Date (CSED) Extract due to a balance due.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Document 12990 Records Control Schedule for Tax  
Administration RCS 19

What is the GRS/RCS Item Number?

29 & 30

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

29 Individual Master File/Customer Account Data Engine (CADE)  
Archiving JCL. A magnetic tape file containing current records for  
all taxpayers. 19-30 Business Master File. A magnetic tape file  
containing current records on business or corporation taxpayers.

What is the disposition schedule?

(1) Final updated tape of each calendar year (cycle 52) AUTHORIZED  
DISPOSITION Scratch after 6 months. (2) All other weekly updated  
tapes. AUTHORIZED DISPOSITION Scratch after successful  
completion of third update cycle.

## Data Locations

What type of site is this?

System

What is the name of the System?

Martinsburg Computing Center (MCC)

What is the sensitivity of the System?

Federal Tax Information (FTI)

Please provide a brief description of the System.

The Enterprise Computing Center, Martinsburg (ECC-MTB) is responsible  
for: Maintaining Master File (MF) and Customer Account Data Engine  
(CADE) records for taxpayers. Processing accounting and data control for  
Individual Master File (IMF), Business Master File (BMF) and CADE  
records. Generating accounting adjustments and abstracts of revenue receipts.  
Maintaining a Reciprocal Accounting Control Record (RACR) with each  
campus. Preparing separate SF 1166 (Voucher and Schedule of Payments) or  
Secure Payment System (SPS) prints for the total amounts of overpayment  
principal and interest transcribed to BMF and IMF refund files.

What are the incoming connections to this System?

BFS to IMF PRE-POSTING-TRO, DMF  
BMF OUTPUTS to IMF PRE-POSTING-TRO, DMF  
BMF OUTPUTS to IMF PRE-POSTING-TRO, DMF  
BMF PRE-POSTING TO TRO



DM-1 DS TO TRO  
FPLP to IMF PRE-POSTING-TRO, DMF  
FPLP to IMF PRE-POSTING-TRO, DMF  
IMF OUTPUTS TO TRO  
IMF PRE-POSTING TO TRO  
TOP TO TRO  
TRO, DMF DS TO TRO

What are the outgoing connections from this System?

IMF PRE-POSTING-TRO, DMF to BFS  
IMF PRE-POSTING-TRO, DMF to BFS  
IMF PRE-POSTING-TRO, DMF to BFS  
IMF PRE-POSTING-TRO, DMF to BFS  
IMF PRE-POSTING-TRO, DMF to BFS  
IMF PRE-POSTING-TRO, DMF to BFS  
IMF PRE-POSTING-TRO, DMF to BMF OUTPUTS  
IMF PRE-POSTING-TRO, DMF to BMF OUTPUTS  
IMF PRE-POSTING-TRO, DMF to BMF PRE-POSTING  
IMF PRE-POSTING-TRO, DMF to BMF PRE-POSTING  
IMF PRE-POSTING-TRO, DMF to BMF PRE-POSTING  
IMF PRE-POSTING-TRO, DMF to NAP  
IMF PRE-POSTING-TRO, DMF to NAP  
TRO TO BMF PRE-POSTING  
TRO TO IMF OUTPUTS  
TRO TO IMF PRE-POSTING  
TRO TO NAP  
TRO TO TOP  
TRO TO TRO, DMF DS