

Alcohol and Tobacco Tax and Trade Bureau

Special Occupational Tax/Floor Stocks Tax (SOT/FST)

Privacy Impact Assessment

Information Collected and Purpose

The Special Occupational Tax/Floor Stocks Tax (SOT/FST) System is the primary tool by which TTB tracks and fulfills the responsibility for the collection of the Federal Special Occupational Tax imposed on persons engaged in the business of manufacturing, storing or selling beer, wine, distilled spirits, tobacco and/or firearms and ammunition products. It is also responsible for the collection of the Floor Stocks Tax, which may be imposed on beer, wine, distilled spirits, tobacco and/or firearms and ammunition products. The SOT/FST system receives regular (every workday) updates of tax returns, payments data from the US Bank via batch interface.

SOT/FST only stores Personally Identifiable Information (PII) contact information that is included with submitted tax returns. For individuals with direct access to SOT/FST, TTB also collects necessary PII to authenticate users and restrict permissions. SOT/FST associates these individuals with user-created user IDs and passwords.

Information Use and Sharing

SOT/FST stores names, and phone numbers of those individuals who have provided that contact information in submitted returns. Designated and approved TTB employees have direct access to SOT/FST. All individuals receive different rights in SOT/FST according to their job roles and needs.

In some cases, TTB may need to share some information in SOT/FST within other departments of TTB, but TTB does not share PII from SOT/FST outside of the federal government. TTB will also provide the minimum information necessary in these data transfers and regulate user access according to job function and business need. TTB evaluates each request on an individual basis and oversees the process to ensure all procedures are followed pursuant to the Privacy Act of 1974 and other federal regulations.

Information Consent

For an individual's PII to be in SOT/FST, he or she must have previously provided their contact information with their tax return.

Information Protection

TTB will take appropriate security measures to safeguard PII and other sensitive data stored in SOT/FST. TTB will apply Department of the Treasury security standards, including but not limited to routine scans and monitoring, back-up activities, and background security checks of all TTB employees and contractors.

In addition, access to SOT/FST PII will be limited according to job function. TTB will control access privileges according to least privilege.

The following access safeguards will also be implemented:

- Passwords expire after a set period
- Accounts are locked after a set period of inactivity
- Minimum length of passwords is eight characters
- Passwords must be a combination of letters and numbers and symbols
- Accounts are locked after a set number of incorrect attempts
- Systems are routinely scanned to ensure that they are configured correctly and have up-to-date patches and virus definitions