

Date of Approval: **March 15, 2021**

PIA ID Number: **5919**

SYSTEM DESCRIPTION

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

Counsel Automated Systems Environment - Management, CASE-MIS

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?

#3268 - Counsel Automated Systems Environment - Management Information System (CASE-MIS)

What is the approval date of the most recent PCLIA?

2/12/2018

Changes that occurred to require this update:

Expiring PCLIA

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.

Applications Development's Internal Management Governance Board

Current ELC (Enterprise Life Cycle) Milestones:

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.

The Chief Counsel is the chief legal officer of the Internal Revenue Service (IRS) and serves as counsel and legal advisor to the IRS Commissioner on both non-tax legal questions and matters pertaining to the administration and enforcement of the Internal Revenue laws and related statutes. The Counsel Automated Systems Environment - Management Information System (CASE-MIS) provides the automated tools Chief Counsel employees require to accomplish their official duties in the most cost-effective and efficient manner. CASE-MIS consists of a number of core functions that have been implemented on a standard hardware platform nationwide.

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:

Legal/statutory basis (e.g. where collection is expressly required by statute)

When there is no reasonable alternative means for meeting business requirements

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

No strategy that can be implemented exists currently in Applications Development to eliminate the use of SSN's. Technical and economic feasibility considerations are being analyzed to reduce the amount of SSNs used within CASE-MIS.

Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN's (or tax identification numbers).

No strategy that can be implemented exists currently in Applications Development to eliminate the use of SSN's. Technical and economic feasibility considerations are being analyzed to reduce the amount of SSNs used within CASE-MIS.

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
Standard Employee Identifier (SEID)
Employment Information
Tax Account Information

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:

Agency Sensitive Information Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission.

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.

Docket number, amount at issue in litigation, lien, judgment, payments, offense, forfeiture, and/or penalty/interest.

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

SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397

PII for personnel administration is 5 USC

Information by CI for certain money laundering cases may be 18 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.

We require the use of PII as a means of identity verification to make sure we are working with the correct taxpayer account. Documents are received from an array of places such as the Bankruptcy Court, Department of Justice, Circuit Court, District Court, etc. All information entered into CASE-MIS is via manual entry by IRS authorized personnel only.

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

Manual and system built in checks on field input.

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 90.001 Chief Counsel Management Information System Records
- IRS 90.002 Chief Counsel Litigation and Advice (Civil) Records
- IRS 90.003 Chief Counsel Litigation and Advice (Criminal) Records
- IRS 90.004 Chief Counsel Legal Processing Division Records
- IRS 90.005 Chief Counsel Library Records
- IRS 90.006 Chief Counsel Human Resources and Administrative 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?

Yes

Enter the files and databases:

System Name: Tax Litigation Counsel Automated Tracking System (TLCATS)
Current PCLIA: Yes
Approval Date: 5/19/2019
SA&A: Yes
ATO/IATO Date: 10/2/2018

System Name: Human Resources Reporting Center (HRRC)
Current PCLIA: Yes
Approval Date: 2/25/2021
SA&A: Yes
ATO/IATO Date: 6/25/2018

Does the system receive SBU/PII from other federal agency or agencies?

Yes

For each federal interface, identify the organization that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

Name: Bankruptcy Courts, US Tax Court, District Court, Circuit Court
Transmission Method: Postal Mail
ISA/MOU: Yes

Name: Department of Justice (DOJ)
Transmission Method: Postal Mail
ISA/MOU: Yes

Does the system receive SBU/PII from State or local agency (-ies)?

No

Does the system receive SBU/PII from other sources?

No

Does the system receive SBU/PII from Taxpayer forms?

No

Does the system receive SBU/PII from Employee forms (e.g. the I-9)?

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

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.?

No

Does the system use cloud computing?

No

Does this system/application interact with the public?

No

INDIVIDUAL NOTICE AND CONSENT

Was/is notice provided to the individual prior to collection of information?

No

Why not? If information is not collected directly from an individual, please discuss the factors considered in deciding to collect information from third party sources.

This system contains investigatory material compiled for law enforcement. This system may contain records that are exempt from the notification, access, and contest requirements pursuant to 5 U.S.C. 552a(j)(2) and (k)(2).

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

No

Why not?

This system contains investigatory material compiled for law enforcement.
How does the system or business process ensure 'due process' regarding information access, correction and redress?

The system will allow affected parties the opportunity to clarify or dispute negative information that could be used against them. Due process is provided pursuant to 5 USC.

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 Operated

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

IRS Employees

Users: Read Write

Managers: Read Only

System Administrators: Administrator

Developers: Read Only

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

User access requests are authorized by management and by a select set of management analysts in the Office of Chief Counsel. Access requests are processed using the On-Line 5081 process. These management analysts determine the level of access granted to each user by the application.

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.

Official recordkeeping copies of IRS Office of Chief Counsel legal files are currently maintained in paper in accordance with IRS Records Control Schedule (RCS) Document 12990, RCS Chapters 13 and 14 for Chief and Associate Counsel. Counsel Automated System Environment (CASE-MIS) records needed as part of the official files are printed and associated with the closed paper files. CASE-MIS materials can be erased or purged from the system under IRM 1.15.6 and in accordance with General Records Schedule (GRS) 5.2, item 020, after capture in official files or when no longer needed for business, or when no longer needed for business use, whichever is later.

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?

2/17/2021

Describe the system's audit trail.

Audit Trail Information: User login/logout time, timestamp, action by each role (i.e., system administrator, database administrator, user, etc.), success/failure of operation, table structure changes, insertions/updates/deletions of Criminal Tax data, and various other auditable events.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

Not applicable.

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: Not Applicable

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