

Date of Approval: 03/10/2025
Questionnaire Number: 2087

Basic Information/Executive Summary

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

Chief Counsel Advice Check System, CCACheck

Acronym:

CCA Check

Business Unit

Chief Counsel

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.

Chief Counsel Advice Check System (CCA Check) is owned and operated by the Internal Revenue Service (IRS). IRS employees, including users, managers, system administrators, have access to the data. CCA Check is an add-on feature to Microsoft Outlook (IRS Office of Chief Counsel's email system) that implements the Washington D.C. Circuit's decision in *Tax Analysts v. IRS*, 495 F.3d 676 (D.C. Cir. 2007). The application captures email that national office professionals send to Field Counsel and all IRS employees, and then sorts them based on the sender's categorization. It is designed to ensure that the IRS Office of Chief Counsel is complying with the obligation imposed by law to disclose to the public the legal advice contained in a specified category of email messages. It is the practice of the IRS Office of Chief Counsel not to retrieve the resulting records by any individual identifier. The Exchange server houses the incoming Personally

Identifiable Information (PII) and Sensitive but Unclassified (SBU) data, as well as the user's personal OneDrive folder (copies of submitted emails).

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).

If sensitive data is included in an email, that information is maintained in the system. The collection of the emails in the system is necessary to ensure that the IRS Office of Chief Counsel is complying with the obligation imposed by law to disclose to the public the legal advice contained in a specified category of email messages.

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

Address
Agency Sensitive Information
Alien Registration Number
Biometric Information
Centralized Authorization File (CAF)
Criminal Investigation Information
Criminal Record
Email Address
Employer Identification Number
Employment Information
Federal Tax Information (FTI)
Financial Account Number
Individual Taxpayer Identification Number (ITIN)
Internet Protocol Address (IP Address)
Medical History/Information
Name
Official Use Only (OUO) or Limited Office Use (LOU)
Photograph
Physical Security Information
Preparer Taxpayer Identification Number (PTIN)
Procurement Sensitive Data
Protected Information
Social Security Number (including masked or last four digits)
Standard Employee Identifier (SEID)

Tax ID Number
Telephone Numbers

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

Information by CI for certain money laundering cases - 18 USC

PII about individuals for Bank Secrecy Act compliance - 31 USC

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

PII for personnel administration - 5 USC

SSN for personnel administration IRS employees - 5 USC and Executive Order 9397

SSN for tax returns and return information - IRC section 6109

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)?

Application

3 What Tier designation has been applied to your system?

3

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?

6873

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

Chief Counsel Advice Check System, CCACheck, CCA Check

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.

There is no formal governance board or ESC for this system.

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.

210180

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)

CCA Check process is mandated by law. If the IRS fails to comply with the law regarding the withholding, there would be an opportunity for a civil lawsuit by a victim. Due process is provided via 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 employees: Users (Read-Only); Managers (Read and Write); System Administrators (Read and Write).

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.

Privacy Act Statement is not used.

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".

Under 50,000

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".

Under 5,000

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".

Under 100,000

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?

System Administrators (SA) determine who is eligible to access the system according to their role. IRS employees request access by submitting a Business Entitlement Access Request System (BEARS) request which must be approved by the SA.

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.

Currently, there is a collaboration between Cybersecurity, Cyber Threat Response & Remediation, Enterprise Security Audit Trails Audit team, Security Service & Investigation, and Acquisition Management in an effort to ascertain and set such a system up now. In the current application database, audit trailing is implemented. IRM 10.8.1 requires auditing processes on each table and event. This auditing will include capturing the following: insert date and time, inserted by, update date and time, updated by. The data that CCA Check receives is from internal IRS systems which are deemed reliable, and the data is validated for accuracy by the system sending the data as described in that system's PCLIA. CCA Check is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.

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

eWord (EWORD)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Other

Other Transfer Method

The purpose of the interface between the CCACheck Outlook Add-in and the eCCA template is to generate a document that can be used to release any messages determined to be subject to release to the public. This allows the Office of Chief Counsel legal professionals to tap into the same features provided by the eWord System to support the release of formal types of written legal advice. Both formal legal advice and the informal advice sent by email are subject to release to the public if they satisfy the definition of "Chief Counsel Advice" provided in I.R.C. 6110(i)(1). The interface to the eCCA template is implemented as a series of COM calls that instantiate the new eCCA instance, set the appropriate values for the meta-data contained at the top of the

document, and copies the portion of the message subject to release to the public into the body of the eCCA instance.

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 90.002 - Chief Counsel Litigation and Advice (Civil) Records

Describe the IRS use and relevance of this SORN.

The purpose of SORN IRS 90.002 is to maintain records related to legal advice and litigation support provided by the IRS Office of Chief Counsel in civil matters.

SORN Number & Name

IRS 90.003 - Chief Counsel Litigation and Advice (Criminal) Records

Describe the IRS use and relevance of this SORN.

The purpose of SORN IRS 90.003 is to maintain records related to legal advice and litigation support provided by the IRS Office of Chief Counsel in criminal matters.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

RCS 17, Information Technology

What is the GRS/RCS Item Number?

25

What type of Records is this for?

Electronic

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

IRS.gov Website. The website is available to the public and contains tax information for individuals, businesses, pension plans, Government entities, tax professionals, and nonprofits. It has tax statistics, forms and publications, and a way for taxpayers to find out about their refunds.

What is the disposition schedule?

20 years

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

RCS 14, Associate Chief Counsel Offices

What is the GRS/RCS Item Number?

5

What type of Records is this for?

Both (Paper and Electronic)

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

Freedom of Information Act [FOIA], Privacy Act, and I.R.C. Â§ 6110 Request Files. (a) The incoming letters from requesters, search memoranda, responsive records and work papers arising out of the processing of these requests for records under the FOIA and/or Privacy Act.

What is the disposition schedule?

5 years

Data Locations

What type of site is this?

OneDrive

What is the name of the OneDrive?

eCCA

What is the sensitivity of the OneDrive?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the OneDrive.

The "eCCA" folder in OneDrive is Microsoft's cloud storage service that allows users to save, access, and update emailed Chief Counsel Advice that needs to be released to the public.

What are the incoming connections to this OneDrive?

Chief Counsel Advice Check (CCA Check) is an add-on feature to Outlook (Counsel's email system) that implements the D.C. Circuit's decision in *Tax Analysts v. IRS*, 495 F.3d 676 (D.C. Cir. 2007). The application captures email that national office professionals send to Field Counsel and all IRS employees, and then sorts them based on the sender's categorization. When the sender categorizes the email as a CCA that needs to be released to the public, CCA Check automatically generates a Word document of the emailed CCA on the sender's "eCCA" folder in OneDrive.

What type of site is this?

System

What is the name of the System?

CCA Check Repository (Outlook mailbox)

What is the sensitivity of the System?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the System.

A separate Outlook mailbox that multiple users can access if they are granted permissions.

What are the incoming connections to this System?

Chief Counsel Advice Check (CCA Check) is an add-on feature to Outlook (Counsel's email system) that implements the D.C.

Circuit's decision in *Tax Analysts v. IRS*, 495 F.3d 676 (D.C. Cir. 2007). The application captures email that national office professionals send to Field Counsel and all IRS employees, and then sorts them based on the sender's categorization. These emails are stored in separate folders within an Outlook mailbox folder, CCA Check Repository, depending on the sender's categorization.