Date of Submission: August 19, 2015 PIA ID Number: **1415**

A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Correspondence Examination Automation Support, CEAS

2. Is this a new system? No

2a. If **no**, is there a PIA for this system? Yes

If **yes**, enter the full name, acronym, PIA ID Number and milestone of the most recent PIA.

Correspondence Examination Automation Support (CEAS) Release 1.12.3/ Automated Case Workload Manager (ACWM) 2.2.25 and Unattended Case Processing (UCP) 1.6.3

Next, enter the **date** of the most recent PIA. 9/17/2012

Indicate which of the following changes occurred to require this update (check all that apply).

Yes	Addition of PII
No	Conversions
No	Anonymous to Non-Anonymous
No	Significant System Management Changes
No	Significant Merging with Another System
Yes	New Access by IRS employees or Members of the Public
No	Addition of Commercial Data / Sources
No	New Interagency Use
No	Internal Flow or Collection

Were there other system changes not listed above? No

3. Check the current ELC (Enterprise Life Cycle) Milestones (select all that apply)

No	Vision & Strategy/Milestone 0
No	Project Initiation/Milestone 1
No	Domain Architecture/Milestone 2
No	Preliminary Design/Milestone 3
No	Detailed Design/Milestone 4A
Yes	System Development/Milestone 4B
No	System Deployment/Milestone 5
No	Operations & Maintenance (i.e., system is currently operational)

4. Is this a Federal Information Security Management Act (FISMA) reportable system? Yes

A.1 General Business Purpose

5. 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.

CEAS is a web based system used to control, store, and view audit information. CEAS enhances the audit process by supplying a series of reports, displaying letters associated with the audit and enabling case assignment. The system provides support to the various levels of management who oversee audit case Inventory.

B. PII DETAIL

6. Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any type of Sensitive but Unclassified (SBU) or Personally Identifiable Information (PII)? Yes

6a. If **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

If **yes**, check who the SSN (or tax identification number) is collected on.

Yes On Primary Yes On Spouse Yes On Dependent

If **yes**, check all types SSN s (or tax identification numbers) that apply to this system:

Yes	Social Security Number (SSN)
Yes	Employer Identification Number (EIN)
Yes	Individual Taxpayer Identification Number (ITIN)
No	Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
No	Practitioner Tax Identification Number (PTIN)

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

The Office of Management and Budget memorandum M-07-16 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. The CEAS system requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns. Refrence: Memo from Executive Office of the President (OMB) M-07-16 dated 5/22/2007 SUBJECT: Safeguarding Against and Responding to the Breach of Personally Identifiable Information

6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates? (i.e. Names, addresses, etc.) Yes

If **yes**, specify the information.

Selected	PII Element	On Primary	On Spouse	On Dependent
Yes	Name	Yes	Yes	Yes
Yes	Mailing address	No	No	No
Yes	Phone Numbers	No	No	No
Yes	E-mail Address	No	No	No
Yes	Date of Birth	Yes	Yes	Yes

No	Place of Birth	No	No	No
Yes	SEID	No	No	No
No	Mother's Maiden Name	No	No	No
No	Protection Personal Identification Numbers (IP PIN)	No	No	No
No	Internet Protocol Address (IP Address)	No	No	No
No	Criminal History	No	No	No
Yes	Medical Information	No	No	No
No	Certificate or License Numbers	No	No	No
No	Vehicle Identifiers	No	No	No
No	Passport Number	No	No	No
No	Alien (A-) Number	No	No	No
Yes	Financial Account Numbers	No	No	No
No	Photographic Identifiers	No	No	No
No	Biometric Identifiers	No	No	No
Yes	Employment (HR) Information	No	No	No
Yes	Tax Account Information	Yes	Yes	Yes

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates? Yes

If **yes**, select the types of SBU

Selected	SBU Name	SBU Description
No	Agency Sensitive Information	Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission
No	Procurement sensitive data	Contract proposals, bids, etc.
No	Official Use Only (OUO) or Limited Official Use (LOU)	Information designated as OUO or LOU is information that: is exempt under one of the statutory Freedom of Information Act exemptions; is prohibited by other laws or regulations; would significantly impede the agency in carrying out a responsibility or function; or would constitute an unwarranted invasion of privacy.
Yes	Proprietary data	Business information that does not belong to the IRS
Yes	Protected Information	Information which if modified, destroyed or disclosed in an unauthorized manner could cause: loss of life, loss of property or funds by unlawful means, violation of personal privacy or civil rights, gaining of an unfair procurement advantage by contractors bidding on government contracts, or disclosure of proprietary information entrusted to the Government
No	Physical Security Information	Security information containing details of serious weaknesses and vulnerabilities associated with specific systems and facilities
No	Criminal Investigation Information	Information concerning IRS criminal investigations or the agents conducting the investigations.

6d. Are there other types of SBU/PII used in the system? Yes

If **yes**, describe the other types of SBU/PII that are applicable to this system. Joint Filer Indicator: This indicates if the Taxpayers' marital status.. IRS Employee Indicator: This indicates if the tax examination is on an IRS Employee. Activity Code: This indicates the dollar income grouping of the tax payer (i.e. high income) Filing Income/Adjusted Gross Income: Taxpayer's income NAICS Code: (North American Industry Classification System): This indicates the type of business the tax payer is involved in. http://www.naics.com/search/ Date of Death

6e. Cite the authority for collecting SBU/PII (including SSN if relevant)

Yes	PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a
Yes	SSN for tax returns and return information is Internal Revenue Code Section 6109
Yes	SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
No	PII for personnel administration is 5 USC
No	PII about individuals for Bank Secrecy Act compliance 31 USC
No	Information by CI for certain money laundering cases may be 18 USC

6f. Has the authority been verified with the system owner? Yes

B.1 BUSINESS NEEDS AND ACCURACY

7. 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.

Use of PII data in CEAS can be categorized as the following: 1. Data needed for Tax Examination, Classification and Tax Computation (SSN, Income, Joint Filer, IRS Employee Indicator) 2. Data needed for Taxpayer correspondence and contact and identity verification (SSN, Name, Address, Phone number, Date of Birth, Date of Death) 3. Data needed for Reporting and Analysis (SSN, NAICS code, Activity Code) The SBU/PII collected is limited to what is relevant and necessary for tax administration and conducting a proper compliance examination.

8. How is the SBU/PII verified for accuracy, timeliness, and completeness? Explain how steps are taken to ensure that all information maintained by the system that is used by IRS to make any adverse determination about an individual's rights, benefits, and/or privileges is maintained with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in the determination

PII input by users is restricted and validated; information is matched against a database for accuracy and timeliness Messages are displayed when invalid data is entered.

C. PRIVACY ACT AND SYSTEM OF RECORDS

9. Are 10 or more records containing SBU/PII maintained, stored, and/or transmitted by or through this system? Yes

9a. If **yes**, are records in the system retrieved by any personal identifier (e.g., name, SSN, Photograph, IP Address) for an individual? Yes

If **yes**, is there a System of Records Notice(s) or SORNs that addresses the PII records in this system? Yes

If **yes**, enter the SORN number(s) and the complete the name of the SORN.

SORNS Number	SORNS Name
Treasury / IRS 34.037	IRS Audit Trail and Security Records System
Treasury / IRS 42.001	Examination Administrative File
Treasury / IRS 00.001	Correspondence Files and Correspondence Control Fi

If **yes**, does the System of Records Notice(s) (SORN) published in the Federal Register adequately describe the records as required by the Privacy Act? Yes

D. RESPONSIBLE PARTIES

10. Identify the individuals for the following system roles. N/A

E. INCOMING PII INTERFACES

11. Does the system receive SBU/PII from other system or agencies? Yes

11a. If **yes**, does the system receive SBU/PII from IRS files and databases? Yes

If **yes**, enter the files and databases.

System Name	Current PIA?	PIA Approval Date	SA & A?	Authorization Date
Legacy Access Provider (LAP)	Yes	04/23/2012	Yes	05/07/2010
Corporate Files On-Line (CFOL)	Yes	04/23/2012	Yes	05/07/2010
Dependent Database (DDB)	Yes	11/17/2011	Yes	03/02/2012
Audit Information Management System (AIMS)	Yes	04/23/2012	Yes	05/07/2010
Report Generation Software (RGS)	Yes	04/16/2015	Yes	03/16/2015

11b. Does the system receive SBU/PII from other federal agency or agencies? No

11c. Does the system receive SBU/PII from State or local agency (-ies)? No

11d. Does the system receive SBU/PII from other sources? No

11e. Does the system receive SBU/PII from **Taxpayer** forms? No

11f. Does the system receive SBU/PII from **Employee** forms (such as the I-9)? No

F. PII SENT TO EXTERNAL ORGANIZATIONS

12. Does this system disseminate SBU/PII? Yes

12a. Does this system disseminate SBU/PII to other IRS Systems? Yes

If **yes**, identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

System Name	Current PIA?	PIA Approval Date	SA & A?	Authorization Date
Dependent Database (DDB)	Yes	10/17/2011	Yes	03/02/2012
Report Generation Software (RGS)	Yes	04/16/2015	Yes	03/16/2015
Audit Information Management System (AIMS)	Yes	04/23/2012	Yes	05/07/2010
Corporate Files On-Line (CFOL)	Yes	04/23/2012	Yes	05/07/2010
Legacy Access Provider (LAP)	Yes	04/23/2012	Yes	05/07/2010

Identify the authority and for what purpose? Authority: As enacted by Internal Revenue Code Section 6201 Assessment of Taxes

12b . Does this system disseminate SBU/PII to other Federal agencies? Yes

If **yes** identify the full names of the federal agency(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) / Memorandum of Understanding (MOU)

Organization Name	Transmission method	ISA/MOU
Treasury Inspector General for Tax Administration	WEBPAGE	Yes

Identify the authority and for what purpose? INTERCONNECTION SECURITY AGREEMENT between Treasury Inspector General for Tax Administration (TIGTA) and Internal Revenue Service (IRS) In Support of Network Integration dated 8/2014 and MEMORANDUM OF AGREEMENT between Treasury Inspector General for Tax Administration (TIGTA) and Internal Revenue Service (IRS) In Support of Network Integration dated 8/2014

12c. Does this system disseminate SBU/PII to State and local agencies? No

12d. Does this system disseminate SBU/PII to IRS or Treasury contractors? No

12e. Does this system disseminate SBU/PII to other Sources? No

G. PRIVACY SENSITIVE TECHNOLOGY

13. Does this system use social media channels? No

14. Does this system use privacy-sensitive technologies such as mobile, cloud, global position system (GPS), biometrics, RFID, etc.? No

15. Does the system use cloud computing? No

16. Does this system/application interact with the public? No

H. INDIVIDUAL NOTICE AND CONSENT

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

17a. If **yes**, how is notice provided? Was the individual notified about the authority to collect the information, whether such is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects, if any, if they decide not to provide any of the requested information?
The IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice in tax return instructions. When a return is selected for examination the taxpayer is sent Notice 609, Privacy Act Notice, Pub 3498, The Examination Process, Pub 5, Your Appeals Rights and How to Prepare a Protest Publication 4227, Overview of the Appeals Process.

17b. If **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.

18. Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information? No

18b. If no, why not? Fair and equitable treatment of taxpayers and tax compliance enforcement mandates the tax accounts be maintained in the system.

19. How does the system or business process ensure due process regarding information access, correction and redress?
The entire examination process and procedures are dictated by the Internal Revenue Manual guidelines - IRM Part 4 IRS policy allows affected parties the opportunity to clarify or dispute negative determinations per the examination process and examination appeals process.

I. INFORMATION PROTECTION

20. 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

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

IRS Employees? Yes

IRS Employees?	**Yes/No**	**Access Level(Read Only/Read Write/ Administrator)**
Users	Yes	Read and Write
Managers	Yes	Read and Write
Sys. Administrators	Yes	Administrator
Developers	Yes	Administrator

Contractor Employees? Yes

Contractor Employees?	**Yes/No**	**Access Level**	**Background Invest.**

Contractor Users	No		
Contractor Managers	No		
Contractor Sys. Admin.	No		
Contractor Developers	Yes	Administrator	Moderate

21a. How is access to SBU/PII determined and by whom? Access to the CEAS system is established through the IRS On–Line application 5081 (OL5081). Each employee must be granted access to the CEAS application or Application server in writing. Specific permissions (Read, Write, Modify, Delete, and/or Print) are defined on the OL5081 form and set (activated) by the System Administrator (SA) prior to the employee being allowed network and CEAS access. The IRS online application OL5081 is maintained on file with the SA. Developer(s) access to development systems is temporal admin. Developer(s) have no access to production systems.

21b. If computer matching occurs, can the business owner certify that it meets requirements of IRM 11.3.39 Disclosure of Official Information, Computer Matching & Privacy Protection Act ? No

I.1 RECORDS RETENTION SCHEDULE

22. Are these records covered under the General Records Schedule (GRS), or have a National Archives and Records Administration (NARA) archivist approved a Record Control Schedule (RCS) for the retention and destruction of official agency records stored in this system? Yes

22a. If **yes**, how long are the records required to be held under the corresponding RCS and how are they disposed of? In your response, please include the complete IRM number 1.15.XX and specific item number and title.

CEAS master data files are approved for deletion/destruction in accordance with IRM 1.15.29 Records Control Schedule 29 for Tax Administration - Wage and Investment Records, Items 56 or 58. Case materials are attached to the LY. Most cases have a 6-year retention as covered under RCS 29, Item 56 for Individual Cases, except exempted case types as listed in the IRM. These are maintained as instructed under IRM 1.15.32, Records Control Schedule for Tax Administration - Examination, Item 42 for 10-15 years from date of closing. A new Item 42C under RCS 23 for Case File Closing Agreements is pending final Business Unit disposition proposal, and approval by the National Archives.

I.2 SA&A OR ECM-R

23. Has the system been through SA&A (Security Assessment and Authorization) or ECM-R (Enterprise Continuous Monitoring Reauthorization)? Yes

23a. If **yes**, what date was it completed? 12/6/2012

23.1 Describe in detail the system s audit trail. The Audit Trail data elements are provided below: a. Date time stamp (e.g., date and time of the event); b. Unique identifier (e.g., username, SEID), c. Application name, or application initiating the event; d. Type of event; e. Origin of the request (e.g., terminal ID) for identification/authentication of events; f. Name of object introduced, accessed, or deleted from a user's address space; g. Role of user when creating the event; and, h. Success/Failure of the event

J. PRIVACY TESTING

24. Does the system require a System Test Plan? Yes

24b. If **yes**, Is the test plan in process or completed: Completed

24.3 If **completed/ or in process,** describe what testing and validation activities have been conducted or are in progress to verify and validate that the applicable Privacy Requirements (listed in header) have been met?
Acceptablity Testing is conducted for all system modifications using standard security parameters regarding IRS privacy laws.

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? Both the End of Test Completion Reports and the test plan are stored in the IRS Technical Documentation Repository,

24b.2. If **completed**, were all the Privacy Requirements successfully tested? Yes

24.2 If **completed**, are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved? No

K. SBU Data Use

25. Does this system use, or plan to use SBU Data in Testing? Yes

25a. If **yes,** was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request?
Yes

If **yes,** provide the date the permission was granted. 11/13/2013

25b. **If yes**, was testing performed in conformance with IRM 10.8.8 Information Technology (IT) Security, Sensitive But Unclassified (SBU) Data Policy? Yes

L. NUMBER AND CATEGORY OF PII RECORDS

26. Identify the number of individual records in the system for each category:

26a. IRS Employees: Under 50,000
26b. Contractors: Under 5,000
26c. Members of the Public: More than 1,000,000
26d. Other: No

M. CIVIL LIBERTIES

27. Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment? No

28. Is the system information used to conduct data-mining as defined in the *Implementing the 9/11 Commission Recommendations Act of 2007, Public Law 110-53, Section 804?* No

29. Will this system have the capability to identify, locate, and monitor individuals or groups of people? No

N. ACCOUNTING OF DISCLOSURES

30. 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

End of Report