

Date of Approval: **August 18, 2023**

PIA ID Number: **7994**

SYSTEM DESCRIPTION

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

Taxpayer Advocate Management Information System, TAMIS

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?

Taxpayer Advocate Management Information System, TAMIS, #7639

What is the approval date of the most recent PCLIA?

3/24/2023

Changes that occurred to require this update:

New Access by IRS employees or Members of the Public

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.

TAS Executive Governance Board (EGB)

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.

TAMIS is the principal database of the National Taxpayer Advocate (NTA) and the Taxpayer Advocate Service (TAS). It is an automated, computerized application used to record, control, process, analyze and report on TAS case inventories involving taxpayers who experience significant hardship or other tax account problems caused by the Service's administration of the tax laws, other IRS systemic processes and policies or the tax laws themselves; and who request Taxpayer Advocate relief or assistance in resolving their concerns. Advocate authority and responsibility to consider and act upon taxpayer significant hardship and other tax-related problems and to grant the appropriate relief or assistance is statutorily established by IRC Sections 7803 (c) (2) (A) (i) and 7811. TAMIS is used by TAS personnel and caseworkers to record, manage, process, and resolve all taxpayer cases and issues that fall within the Advocate's jurisdiction.

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:

When there is no reasonable alternative means for meeting business requirements

Delivery of governmental benefits, privileges, and services

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

The SSN is required in order to properly identify the individual applicable to the case.

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

The 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. TAMIS cannot completely eliminate the use of SSN within the application; however, SSN masking is employed for outgoing letters to taxpayers.

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
E-mail Address
Date of Birth
Place of Birth
Standard Employee Identifier (SEID)
Mother's Maiden Name
Protection Personal Identification Numbers (IP PIN)
Criminal History
Medical Information
Certificate or License Numbers
Vehicle Identifiers
Passport Number
Alien Number
Financial Account Numbers
Photographic Identifiers
Employment Information
Tax Account Information
Centralized Authorization File (CAF)

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.

Proprietary Data - Business information that does not belong to the IRS.

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.

Various correspondence and documents supporting significant hardship or other tax account problems needed in providing relief or assistance in resolving Taxpayer's concern or issue. Some examples are Taxpayer dependent school records, apartment leases, contracts, bank account information or deduction receipts. This is not an exhaustive list.

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

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.

The TAMIS application collects an individual's name depending on the nature of the tax return. The name of IRS employee is stored regardless of the type of tax return generated. For members of the public, spouses' names are collected in cases where a joint tax return is submitted. SSN for Taxpayer's, their spouses, and dependents is stored when relevant to the issue. Some PII items are required depending on the case. The TIN of the primary taxpayer is required for each case in the system. Individual Taxpayer Identification Numbers (ITINs), Adoption Taxpayer Identification Numbers (ATINs), and Preparer Taxpayer Identification Numbers (PTINs) are collected when required to address the issue entered into the system. Date of birth is collected on members of the public as needed. Standard Employee Identifiers (SEID) are stored for all employees within the TAMIS system. The public phone numbers stored in the system could be home, business, or other. Employee phone numbers are limited to the business only.

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

The TAS caseworker is in contact with the taxpayer or the taxpayer representative and requests supporting documentation for the case then verifies information received with what IRS systems show for the taxpayer. The taxpayer will provide feedback if the information is not accurate or missing since the proposed resolution of the case will not be acceptable. Caseworker reviews, manager reviews, and quality reviews will also identify areas of concern. Timeliness is ensured through contact with the taxpayer or taxpayer representative. TAS caseworkers verify data received from the taxpayer or the taxpayer representative against the records IRS has for that taxpayer. This data either helps solve the taxpayer's problem, helps determine if the problem is the taxpayer's or the IRS fault, or helps identify processing problems within the IRS.

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 00.003 Taxpayer Advocate Service and Customer Feedback and Survey Records

IRS 34.037 Audit Trail and Security 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: Accounts Management System (AMS)

Current PCLIA: Yes

Approval Date: 3/24/2023

SA&A: Yes

ATO/IATO Date: 2/9/2023

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

No

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?

Yes

Please identify the form number and name:

Form Number: 911

Form Name: Request for Taxpayer Advocate Service Assistance

Form Number: 1040

Form Name: Individual Income Tax Return and all attachments

Form Number: 1120

Form Name: Corporate Tax Return

Form Number: 941

Form Name: Employment Tax Return

Form Number: 1065

Form Name: Partnership Tax Return

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?

Yes

How is notice provided? Was the individual notified about the authority to collect the information, whether disclosure is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects on the individual, if any, if they decide not to provide all or any of the requested information?

Individuals receive notice via the Privacy Act notice in tax return instructions. Information collected directly from the individual is voluntary. The authority and purpose for collection is explained verbally or via Form 911 Request for Taxpayer Advocate Service Assistance.

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

Yes

Describe the mechanism by which individuals indicate their consent choice(s):

Individuals can verbally opt-out or refuse to respond to requests for more information.

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 26 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 Write

System Administrators: Read Write

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

A user's manager must approve a Business Entitlement Access Request System (BEARS) request for an individual to obtain access. BEARS is used to document access requests, modifications, and terminations.

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.

TAMIS case management data is approved for deletion/destruction three years after cut off. Cut off occurs at the end of the Fiscal Year in which the case is closed (Job No. N1-58-09-81, approved 12/1/09). Disposition instructions are published in IRS Document 12990 under Records Control Schedule (RCS) 9 for Taxpayer Advocate, Item 94.

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?

1/30/2023

Describe the system's audit trail.

Within the TAMIS application two tables provide most of the audit trail information. The audit log table records actions taken (user action), who performed the action (user_emp_id), on what case the action was taken (case number, or employee identification (ID) if the action was to the employee table), and when the action was taken (date stamp). The audit changes table records the before and after values of any changed field; the audit sequence joins the audit changes table to the master record in the audit log table. The audit (table name) tables hold copies of records from their counterpart tables when a record is deleted. Outside of the TAMIS application, the Sun platform will provide additional audit trail information and will be the responsibility of systems administration. Employee login information will include who logged in, when, for how long, and what processes were run during each session.

PRIVACY TESTING

Does the system require a System Test Plan?

Yes

Is the test plan completed?

Yes

Where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)?

Treasury FISMA Inventory Management System (TFIMS)

Were all the Privacy Requirements successfully tested?

Yes

Are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved?

No

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?

Annual Security Control Assessment (ASCA) is completed annually for TAMIS assessing one third of the control each year. When and if necessary, the required forms are submitted.

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: 100,000 to 1,000,000

Other: Yes

Identify the category of records and the number of corresponding records (to the nearest 10,000).

Treasury Inspector General for Tax Administration (TIGTA) under 5,000.

CIVIL LIBERTIES

Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?

Yes

Explain the First Amendment information being collected and how it is used.

Information collected includes tax return income, deductions, credits, etc., that might relate to First Amendment rights (for example, charitable contributions to religious organizations). The information is used to resolve case inventory of taxpayers who experience significant hardship or other tax account problems caused by the Service's administration of the tax laws, other IRS systemic processes and policies or the tax laws themselves.

Please list all exceptions (any one of which allows the maintenance of such information) that apply:

The individual about whom the information was collected or maintained expressly authorizes its collection/maintenance (as noted in Q17).

Will the First Amendment information be used as the basis to make any adverse determination about an individual's rights, benefits, and/or privileges under Federal programs?

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