

Date of Approval: July 28, 2015

PIA ID Number: **1120**

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## A. SYSTEM DESCRIPTION

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1. Enter the full name and acronym for the system, project, application and/or database. Lead Case Analysis, LCA

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.

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Next, enter the **date** of the most recent PIA. 10/20/2014

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

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

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

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

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### A.1 General Business Purpose

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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.

LCA is an enterprise-wide, single-platform data analytic service that leverages the Palantir Gotham (Gotham) platform to provide the capability of integrating structured, unstructured, and semi-structured data from both internal and external data sources for seamless research and analysis in one unified environment. Special agents and investigative analysts (IAs) in Criminal Investigation (CI) utilize the platform to find, analyze, and visualize connections between disparate sets of data to generate leads, identify schemes, undercover tax fraud, and conduct money laundering and forfeiture investigative activities. Across the country, IAs in Refund Crimes Scheme Development Centers and in the International Lead Development Center, as well as special agents, task force officers and investigative support staff assigned to Suspicious Activity Report Review Teams (SARRTs) utilize the platform to perform investigative analysis related to their areas of responsibility. Due process is provided pursuant to provisions of Title 26 USC and Title 18 USC.

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**B. PII DETAIL**

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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 variations of SSN s (i.e. last 4 digits, etc.)? Yes

If **yes**, check who the SSN (or SSN variation) is collected on.

Yes    On Primary    Yes    On Spouse    No    On Dependent

If **yes**, check all types SSN s (or variations of SSN s) 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)  
Yes    Preparer Taxpayer Identification Number (PTIN)

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

Social Security Numbers are required for cases that point to an individual and are unique to the individual. However, LCA has the ability to use Access Control Lists to remove Social Security Numbers from view by all users or subsets of users.

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

<u>Selected</u>	<u>PII Element</u>	<u>On Primary</u>	<u>On Spouse</u>	<u>On Dependent</u>
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
No	SEID	No	No	No

Yes	Mother's Maiden Name	No	No	No
No	Protection Personal Identification Numbers (IP PIN)	No	No	No
Yes	Internet Protocol Address (IP Address)	No	No	No
Yes	Criminal History	No	No	No
No	Medical Information	No	No	No
No	Certificate or License Numbers	No	No	No
No	Vehicle Identifiers	No	No	No
Yes	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
No	Employment (HR) Information	No	No	No
Yes	Tax Account Information	No	No	No

6c. Does this system contain SBU information that it uses, collects, receives, displays, stores, maintains, or disseminates? Yes

<u>Selected</u>	<u>SBU Name</u>	<u>SBU Description</u>
Yes	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)	Documents that have been marked OUO or LOU
No	Proprietary data	Business information that does not belong to the IRS
No	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
Yes	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. LCA contains PII available in internal tax databases, as well as data from third-party sources brought in by users as needed for investigative purposes. PII stored in

Palantir can include, but is not limited to: name, date of birth, mailing address, telephone number, Social Security number, taxpayer identification number, e-mail address, Zipcode, FAX number, mother's maiden name, or bank account number.

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

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

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

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## **B.1 BUSINESS NEEDS AND ACCURACY**

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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 variations) are used, explicitly explain why use of SSNs meets this criteria. Be specific.

PII in LCA provides essential pieces of information needed by special agents and investigative support staff to generate leads, identify schemes, and conduct tax fraud, and money laundering investigations within the LCA platform. Specifically, CI users can run queries to return data uniquely relevant to an investigation and use identifiers to uncover previously unknown relationships and links between entities and individuals. These can be used to evaluate leads and further criminal investigations.

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

The data Gotham receives from the IRS will be considered as accurate, timely, and complete. The data is received "as-is." Palantir assumes that the originating source validates the data for completeness. LCA will pull regularly from source data, to ensure timeliness.

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## **C. PRIVACY ACT AND SYSTEM OF RECORDS**

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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**

Treas/IRS 46.050 Automated Information Analysis System  
 Treas/IRS 46.009 Centralized processing and evaluation of informati  
 Treas/IRS 42.021 Special Projects and Program Files  
 Treas/IRS 34.037 Audit Trail and Security Records System

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

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**D. RESPONSIBLE PARTIES**

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

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**E. INCOMING PII INTERFACES**

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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

<u>System Name</u>	<u>Current PIA?</u>	<u>PIA Approval Date</u>	<u>SA &amp; A?</u>	<u>Authorization Date</u>
EFDS Preparer Tables	Yes	10/20/2014	Yes	01/15/2015
EFDS ELF 8888	Yes	10/20/2014	Yes	01/15/2015
EFDS BMF Tables	Yes	10/20/2014	Yes	01/15/2015
EFDS SchA Tables	Yes	10/20/2014	Yes	01/15/2015
Unified SAR (FinCEN) (BSAR)	Yes	10/20/2014	Yes	01/15/2015
Unified Currency Transaction Report (FinCEN) (UCTR)	Yes	10/20/2014	Yes	01/15/2015
Currency Transaction Report (FinCEN) (CTR)	Yes	10/20/2014	Yes	01/15/2015
Suspicious Activity Report – Depository Institution (FinCEN) (SAR-DI)	Yes	10/20/2014	Yes	01/15/2015
Suspicious Activity Report – Casino (FinCEN) (SAR-C)	Yes	10/20/2014	Yes	01/15/2015
Suspicious Activity Report – Money Service Business (FinCEN) (SAR-MSB)	Yes	10/20/2014	Yes	01/15/2015
Suspicious Activity Report – Securities and Features (FinCEN) (SAR-SF)	Yes	10/20/2014	Yes	01/15/2015
Report of Cash Payments Over \$10,000 Received in Trade or Business (FinCEN)	Yes	10/20/2014	Yes	01/15/2015

(Form 8300)

Report of International Transportation of Currency or Monetary Instruments (FinCEN) (CMIR)	Yes	10/20/2014	Yes	01/15/2015
Report of Foreign Bank and Financial Accounts (FinCEN) (FBAR)	Yes	10/20/2014	Yes	01/15/2015
Report of Foreign Bank and Financial Accounts (FinCEN) (FFBAR)	Yes	10/20/2014	Yes	01/15/2015
Registration of Money Service Business (FinCEN) (RMSB)	Yes	10/20/2014	Yes	01/15/2015
IRMF 1098 Mortgage Interest Statement	Yes	10/20/2014	Yes	01/15/2015
IRMF 1099 MISC Miscellaneous Income	Yes	10/20/2014	Yes	01/15/2015
IRMF W2 Wage & Tax Statement	Yes	10/20/2014	Yes	01/15/2015
EFDS Returns	Yes	10/20/2014	Yes	01/15/2015
EFDS ELF Summary	Yes	10/20/2014	Yes	01/15/2015
EFDS Dependents	Yes	10/20/2014	Yes	01/15/2015
EFDS In Process Returns	Yes	10/20/2014	Yes	01/15/2015
EFDS MISC Returns	Yes	10/20/2014	Yes	01/15/2015
EFDS ELF W2	Yes	10/20/2014	Yes	01/15/2015
EFDS STARS Tables	Yes	10/20/2014	Yes	01/15/2015
W-7 Tables	Yes	10/20/2014	Yes	01/15/2015
BSTARS Table	Yes	10/20/2014	Yes	01/15/2015
EFDS SchA Tables	Yes	10/20/2014	Yes	01/15/2015
EFDS Fraud Tables	Yes	10/20/2014	Yes	01/15/2015
EFDS Return Misc Tables	Yes	10/20/2014	Yes	01/15/2015
EFDS SchC Tables	Yes	10/20/2014	Yes	01/15/2015
EFDS Prison/er Tables	Yes	10/20/2014	Yes	01/15/2015

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

If **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).

<u>Organization Name</u>	<u>Transmission method</u>	<u>ISA/MOU</u>
FINCEN	data is integrated into LCA daily from the FinCEN Portal	Yes

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? Yes

If **yes**, identify the forms

<u>Form Number</u>	<u>Form Name</u>
Schedule A (Form 1040)	Itemized Deductions
Form 1040	U.S. Individual Income Tax Return

Schedule C (Form 1040)	Profit or Loss From Business
Schedule EIC (Form 1040A or 1040)	Earned Income Credit
Schedule F (Form 1040)	Profit or Loss From Farming
Form 8888	Allocation of Refund (Including Savings Bond Purchases)
Form W-2	Wage and Tax Statement
Form 1098	Mortgage Interest Statement
Form 1099G	Certain Government Payments
Form 1099MISC	Miscellaneous Income
Form 1041	U.S. Income Tax Return for Estates and Trusts
Form 1120	U.S. Corporation Income Tax Return
Form 1120S	U.S. Income Tax Return for an S Corporation
Form 1065	U.S. Return of Partnership Income
Form 943	Employer's Annual Federal Tax Return for Agricultural Employees
Form 941	Employer's Quarterly Federal Tax Return
Form 940	Employer's Annual Federal Unemployment (FUTA) Tax Return
Form 720	Quarterly Federal Excise Tax Return
Form W-7	Application for IRS Taxpayer Identification Number

11f. Does the system receive SBU/PII from **Employee** forms (such as the I-9)? Yes  
 If **yes**, identify the forms

<u>Form Number</u>	<u>Form Name</u>
IRMF 1098	Mortgage Interest Statement
IRMF 1099	MISC Miscellaneous Income
IRMF W2	Wage & Tax Statement

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#### **F. PII SENT TO EXTERNAL ORGANIZATIONS**

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12. Does this system disseminate SBU/PII? No

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#### **G. PRIVACY SENSITIVE TECHNOLOGY**

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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

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**H. INDIVIDUAL NOTICE AND CONSENT**

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17. Was/is notice provided to the individual prior to collection of information? No

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.

LCA is a data analysis platform for use in criminal investigations. LCA is a read-only platform that integrates data from other systems of records. LCA is not itself a system of record, cannot make changes to source systems, and is not publicly-facing. LCA is an internal tool to IRS-CI.

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? LCA is a data analysis platform for use in criminal investigations. LCA is a read-only platform that integrates data from other systems of records. LCA is not itself a system of record, cannot make changes to source systems, and is not publicly-facing. LCA is an internal tool to IRS-CI.

19. How does the system or business process ensure due process regarding information access, correction and redress?

The data integrated into the system is obtained from other sources. Those other sources, primarily EFDS, CDW, and FinCEN at this time, are the official sources of the information. Data is not changed in the LCA system. Due process relative to incorrect/inaccurate taxpayer data is pursued through the official source of that information. As data in the system is refreshed, the official source has the responsibility to provide corrections that will be integrated once received. The system is used for lead and case development and is not an official source. The data and analytics derived is not evidence. Though the graphics generated may be used to visualize evidence in grand jury and court proceedings, all information visualized in graphic form generated within the system and put forth as evidence of a criminal offense must be supported through direct verification with the official source of that information. The system is not and should not be represented as an official source. It is an investigative tool only.

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**I. INFORMATION PROTECTION**

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20. Identify the owner and operator of the system (could be IRS owned and Operated; IRS owned, contractor operated; contractor owned and operated) Contractor Owned and Operated

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

IRS Employees? Yes

<b><u>IRS Employees?</u></b>	<b>Yes/No</b>	<b>Access Level(Read Only/Read Write/Administrator)</b>
Users	Yes	Read-Only
Managers	Yes	Read-Only
Sys. Administrators	Yes	Read and Write
Developers	Yes	Read And Write

Contractor Employees? Yes

<b><u>Contractor Employees?</u></b>	<b>Yes/No</b>	<b>Access Level</b>	<b>Background Invest.</b>
Contractor Users	Yes	Read and Write	High

Contractor Managers	No		
Contractor Sys. Admin.	Yes	Read and Write	High
Contractor Developers	Yes	Read and Write	High

21a. How is access to SBU/PII determined and by whom? OL5081 requests approved by supervisors and designated LCA Program Manager

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 ? Not Applicable

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## I.1 RECORDS RETENTION SCHEDULE

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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.

LCA is non-recordkeeping. It is not the official repository for any data or documents, rather LCA is a platform that provides special agents and investigative support staff with a network infrastructure to better perform their jobs. Records created and/or maintained in recordkeeping systems hosted/enlisted by LCA will be scheduled in the context of those source systems, and records disposition requirements will be documented in the Internal Revenue Service Records Control Schedules (IRM 1.15.8-64, as applicable. Note that all RCS are transitioning from an IRM publication format to new Documents 12990 for IRS program records [formerly IRM 1.15.8-37], and Document 12829 for General Records Schedules/admin-related records [formerly IRM 1.15.38-64]).

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## I.2 SA&A OR ECM-R

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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? 5/28/2015

23.1 Describe in detail the system s audit trail. Leveraging Gotham's knowledge management technologies, LCA's auditing model protects privacy and civil liberties by providing data transparency, immutable audit trails, and fine-grained security controls. Audit trials include information about each time data is viewed, tagged, or exported – including by whom and the time of the specific activity that occurred. Further, by default, LCA will log any changes to data, the user who instituted those changes and the time of those changes. Users who lack the ability to modify objects will not be allowed to modify them. LCA also logs other user actions including logins, searches, and user group changes, among other parameters.

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## J. PRIVACY TESTING

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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?

System testing included four categories of testing and validation activities: 1. Integration Testing, which confirmed that interfaces and data sets were properly integrated and functioning across platforms. 2. User Acceptance Testing, which allowed users to view and use the system to validate that the requirements had been fulfilled. 3. ISAT/Functional Testing, which was conducted by the contracting team to ensure that all requirements had been fulfilled and tested. 4. 508 Compliance Testing, which was conducted by the IRS-CI 508 Testing Team to ensure project-based 508 compliance.

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? The test results are stored in the TOIS Business System Development LCA SharePoint.

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

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#### **K. SBU Data Use**

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25. Does this system use, or plan to use SBU Data in Testing? No

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#### **L. NUMBER AND CATEGORY OF PII RECORDS**

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

26a. IRS Employees:	<u>Not Applicable</u>
26b. Contractors:	<u>Not Applicable</u>
26c. Members of the Public:	<u>More than 1,000,000</u>
26d. Other:	<u>No</u>

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#### **M. CIVIL LIBERTIES**

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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

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#### **N. ACCOUNTING OF DISCLOSURES**

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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

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**End of Report**

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