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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. Tax Litigation Counsel Automated Tracking System, TLCATS

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.  
Counsel Automated Systems Environment-TLCATS, CASE-TLCATS, 1018,

Next, enter the **date** of the most recent PIA. 08/14/2015

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

- No Addition of PII
- Yes Conversions
- No Anonymous to Non-Anonymous
- No Significant System Management Changes
- No Significant Merging with Another System
- No 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

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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.

Tax Litigation Counsel Automated Tracking System (TLCATS), also known as Counsel Automated Systems Environment-Tax Litigation Counsel Automated Tracking System (CASE-TLCATS), is a key management information system used by the Office of Chief Counsel to track all aspects of Tax Litigation cases. It is an online interactive and batch processing system that allows Chief Counsel personnel to store and retrieve case data throughout all phases of the Tax Litigation process allowing for case coordination nationwide. TLCATS also tracks case events and due dates for items due to the taxpayer, Tax Court, Federal District Courts, Federal Court of Claims, Federal Courts of Appeals, and Supreme Court. It tracks trial calendars and provides the U.S. Tax Court, through Chief Counsel, with a status of those cases on each trial calendar. TLCATS provides Chief Counsel management with case statistics at various organizational levels.

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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 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            No    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)  
No    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).

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 number of SSNs used within TLCATS.

- 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.

<u>On Primary</u>	<u>On Spouse</u>	<u>On Dependent</u>	<u>Selected</u>	<u>PII Element</u>
Yes	Name	Yes	Yes	No
Yes	Mailing address	No	No	No
No	Phone Numbers	No	No	No
No	E-mail Address	No	No	No
No	Date of Birth	No	No	No
No	Place of Birth	No	No	No
No	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
No	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
No	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
No	Tax Account Information	No	No	No

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

<u>Selected</u>	<u>SBU Name</u>	<u>SBU Description</u>
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.
No	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? No

If **yes**, describe the other types of SBU/PII that are applicable to this system.

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)
- No SSN for tax returns and return information is Internal Revenue Code Section 6109
- No 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

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

The data elements are required to perform litigation activities with the courts. An entity may have more than one legal case before the court with different persons associated with each case. The taxpayer data provides the means to identify parties to the legal case and the persons associated with a particular case. Attorney's names are needed for contacting the parties on a case before the court.

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

Manual and system built in checks on field input.

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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.

<u>SORNS Number</u>	<u>SORNS Name</u>
IRS 34.037	Audit Trail & Security Records System
IRS 44.001	Appeals Case Files
IRS 44.003	Appeals Centralized Data

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. ## Official Use Only

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**E. INCOMING PII INTERFACES**

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

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**F. PII SENT TO EXTERNAL ORGANIZATIONS**

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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.

<u>System Name</u>	<u>Current PCLIA</u>	<u>Approval Date</u>	<u>SA&amp;A?</u>	<u>Authorization Date</u>
Appeals Centralized Database System (ACDS)	Yes	03/30/2015	Yes	03/24/2014
Counsel Automated Systems Environment - Management Information System (CASE-MIS)	No		No	

Identify the authority and for what purpose? The data elements are required to perform litigation activities with the courts. An entity may have more than one legal case before the court with different persons associated with each case. The taxpayer data provides the means to identify parties to the legal case and the persons associated with a particular case. Attorney's names are needed for contacting the parties on a case before the court.

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)

<u>Organization Name</u>	<u>Transmission method</u>	<u>ISA/MOU</u>
U.S. Tax Court, Federal Court or District Court	File Transmission	Yes

Identify the authority and for what purpose? The data elements are required to perform litigation activities with the courts. An entity may have more than one legal case before the court with different persons associated with each case. The taxpayer data provides the means to identify parties to the legal case and the persons associated with a particular case. Attorney's names are needed for contacting the parties on a case before the court.

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

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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, 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? 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 user is advised on the sign on screen.

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? Notice, consent and due process are provided in the tax forms instructions, and pursuant to 5 USC.

19. How does the system or business process ensure due process regarding information access, correction and redress?  
The system allows affective parties the opportunity to clarify or dispute negative information that could be used against them. Due process is provided pursuant to 5 USC.

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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)

IRS Owned and Operated

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

IRS Employees? Yes

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

Contractor Employees? No

<u>Contractor Employees?</u>	Yes/No	Access Level	Background Invest. Level
Contractor Users			
Contractor Managers			
Contractor Sys. Admin.			
Contractor Developers			

21a. How is access to SBU/PII determined and by whom? On-Line 5081 Management Approval transaction processing system. All managers of record established for their specific employees.

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

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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.

All data stored in the system will be erased or purged at the conclusion of their retention period(s) as required under Internal Revenue Manual (IRM )1.15.6. It is not the official repository for data and documents and does not require National Archives approval to affect data disposition. Any new records generated by the system will be managed according to requirements under IRM 1.15. Original records maintained will be destroyed using IRS Records Control Schedules 13 (IRM 1.15.13) and 14 (IRM 1.15.14) for Chief and Associate Counsel and as coordinated with the IRS Records and Information Management Program and IRS Records Officer.

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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)? In-process

23b. If **in process**, when is the anticipated date of the SA&A or ECM-R completion? 05/19/2016

23.1 Describe in detail the system's audit trail. As users perform interactions with taxpayer data within the system, TLCATS generates SAAS-compatible XML audit log records. Those records are sent to SAAS on a daily basis through EFTU. More detailed information can be found in the TLCATS Audit Plan and TLCATS SAAS ICD.

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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: In Process

If **in process**, when is the test plan scheduled for completion? 05/19/2016

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?

Systems Acceptability Testing (SAT)/User Acceptance Testing (UAT), Section 508 Compliance Testing, Security Testing, Independent Systems Acceptability Testing (ISAT) and Unit Testing and Performance Testing and Stress Testing.

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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: Under 50,000  
26b. Contractors: Not Applicable  
26c. Members of the Public: Not Applicable  
26d. Other: No

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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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