Date of Approval: **May 09, 2019**

PIA ID Number: **4073**

SYSTEM DESCRIPTION

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

Tax Litigation Counsel Automated Tracking System, TLCATS

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?

Tax Litigation Counsel Automated Tracking System, TLCATS 1708

What is the approval date of the most recent PCLIA?

5/5/2016

Changes that occurred to require this update:

Conversions

Expiring PCLIA

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.

Internal Management Governance Board (IM GB)

Current ELC (Enterprise Life Cycle) Milestones:

System Development/Milestone 4B

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.

Tax Litigation Counsel Automated Tracking System (TLCATS), also known as Counsel AutomatedSystems 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.

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:

Legal/statutory basis (e.g. where collection is expressly required by statute)

When there is no reasonable alternative means for meeting business requirements

Explain why the authorized use(s) above support the new or continued use of SSNs (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 amount of SSNs used within TLCATS.

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 Circular A-130 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs, which the Service continues to develop strategies to meet. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. The TLCATS system requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time.

Employer 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

E-mail Address

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 (SBUList)

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

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.

Federal Tax Information

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 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.

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

Different levels of Chief Counsel (CC) Management are responsible for reviewing data entries in TLCATS. Periodic reviews and inventories are conducted specifically to measure the accuracy, timeliness and completeness of data entered into TLCATS. In addition, CC Management conducts complete reviews of the inventory within TLCATS once every three years to ensure accuracy. For data entered into the system, validity checks within the application are utilized to verify accuracy, timeliness, and completeness.

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 90.001   Chief Counsel Management Information System Records
>
> IRS 34.037   Audit Trail & Security Records System
>
> IRS 44.001   Appeals Case Files
>
> IRS 44.003   Appeals Centralized Data

RESPONSIBLE PARTIES

Identify the individuals for the following system roles:

> ## For 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: Brief Bank

    Current PCLIA: Yes

    Approval Date: 2/19/2016

    SA&A: No

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?

    No

Does the system receive SBU/PII from Employee forms (e.g. the I-9)?

    No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

    Yes

Does this system disseminate SBU/PII to other IRS Systems?

    Yes

Identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

System Name: Counsel Automated Systems Environment - Management Information System (CASE-MIS)

Current PCLIA: Yes

Approval Date: 3/14/2018

SA&A: Yes

ATO/IATO Date: 1/12/2019

System Name: Appeals Centralized Database System

Current PCLIA: Yes

Approval Date: 12/18/2017

SA&A: Yes

ATO/IATO Date: 12/10/2018

Identify the authority

Tax Administration, IRC 6103

For what purpose?

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.

Does this system disseminate SBU/PII to other Federal agencies?

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: U.S. Tax Court, Federal Court or District Court

Transmission Method: File Transmission

ISA/MOU   Yes

Identify the authority

Tax Administration, IRC 6103

Identify the Routine Use in the applicable SORN (or Privacy Act exception)

Routine use in SORN IRS 90.001, IRS 44.001 and IRS 44.003.

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.

Does this system disseminate SBU/PII to State and local agencies?

No

Does this system disseminate SBU/PII to IRS or Treasury contractors?

No

Does this system disseminate SBU/PII to other Sources?

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?

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.

The information within TLCATS comes from various IRS Systems and forms. Those systems and forms provide the Privacy Act Notice to individuals. TLCATS does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC.

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

No

Why not?

The information within TLCATS comes from various IRS Systems and forms. Those systems and forms provide the Privacy Act Notice to individuals. TLCATS does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC. Published System of Records Notice in the Federal Register. The IRS has the legal right to ask for information per IRC sections 6001, 6011, and 6012(a), and their regulations. The regulations state that "taxpayers must file a return or statement with IRS for any tax they are liable for". Their response is mandatory under these sections.

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

The information within TLCATS comes from various IRS Systems and forms. Those systems and forms provide the Privacy Act Notice to individuals. TLCATS does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 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: Administrator

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. Access to the data is determined by the manager based on a user's position and need-to-know. The manager will request a user to be added. They must submit the request via the Online 5081 process to request access to the System.

RECORDS SCHEDULE

Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) archivist 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.

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.

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?

10/2/2018

Describe 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. TLCATS is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.

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)?

In DocIT (Referenced Documents for Web Link) The test results are stored in the path folders: Cabinets/Internal Management/TLCATS (Tax Litigation Counsel Automated Tracking System)/CY2019/05-DEBUG & TEST

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?

All the customer configurable security controls are implemented as intended and documented in the TLCATS System Security Plan (SSP).

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: More than 1,000,000

Other: No

CIVIL LIBERTIES

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

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?

Yes

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? Contact Disclosure to determine if an accounting is required.

Yes