

Date of Approval: **May 13, 2019**

PIA ID Number: **3905**

SYSTEM DESCRIPTION

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

Brief Bank, CALS-BB

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?

Brief Bank 1551

What is the approval date of the most recent PCLIA?

2/16/2016

Changes that occurred to require this update:

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.

There is no formal ESC for Brief Bank, requirements are collected from the business customers by the Business Systems Planning office and then communicated to Applications Development.

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?

No

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.

Brief Bank is a legal research tool for IRS Chief Counsel attorneys containing reference copies of briefs and motions for summary judgment publicly filed by the IRS Office of Chief Counsel in the Tax Court which are otherwise available to the public as a matter of public record.

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.)?

No

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

Criminal History

Medical Information

Certificate or License Numbers

Financial Account Numbers

Employment Information

Tax Account Information

Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?

No

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.

Investigation 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)

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 PII Information flagged above is embedded in the body of Microsoft Word documents submitted by Counsel attorneys as Tax Court document to assist fellow attorneys in their research efforts on similar cases. These are all documents that have been filed with the Tax Court and are part of the public record.

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

The briefs in the Brief Bank are copies of briefs filed in the Tax Court, which are a matter of court record.

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 90.002 Chief Counsel Litigation and Advice (Civil) Records

IRS 90.005 Chief Counsel Library Records

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?

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?

Notice is provided on tax forms and instructions, and also by IRS employees in the course of examining the individual's tax matters and developing the IRS presentation for the Tax Court.

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

No

Why not?

IRS Counsel internal use of publicly filed material; individuals cannot decline to allow the agency to use such information.

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

The Brief Bank contains copies of briefs filed to the Tax Court, which are court records. There is no provision for altering the briefs in the Brief Bank. Individuals get due process as to the substance of the matter in the Tax Court proceedings.

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

Developers: Read Write

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

Access is based on a Need to know and it is provided by the SA (System Administrator).

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.

Brief Bank is a research tool, and documents are only reference copies of official Chief Counsel record-keeping material, otherwise scheduled in RCS 13 & 14 for Chief/Associate Counsel. Brief Bank is used by IRS Chief Counsel attorneys for research purposes and contains documents filed in Tax Court and otherwise available as a matter of Public Record. The documents can be destroyed when no longer needed. Brief Bank documents are non-recordkeeping.

SA&A OR ASCA

Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?

No

Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?

Yes

Describe the system's audit trail.

In the current application database, audit trailing is implemented. IRM 10.8.1 requires auditing processes on each table and event. This auditing will include capturing the following: insert date and time, inserted by, update date and time, updated by. The data that Brief Bank receives is from systems which are deemed reliable and the data is validated for accuracy by the system sending the data as described in that system's PCLIA. Brief Bank 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)?

All test results are now stored in the Brief Bank CLM-QM project instance.

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?

The appropriate test cases are drafted, reviewed, and completed to verify the following facts:
a) That users without a Brief Bank account are unable to access the repository at all. b) That users with a Brief Bank account are assigned the appropriate access and permissions levels once authenticated for access to the Brief Bank. c) That users unassigned to groups providing a higher level of access and permissions are unable to access protected content until it is processed for release.

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: Under 5,000

Members of the Public: Under 100,000

Other: No

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.

When relevant to a particular tax court case, a brief will discuss how an individual has exercised his first amendment rights.

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

The information maintained is pertinent to and within the scope of an authorized law enforcement activity (as noted in Q7).

There is a statute that expressly authorizes its collection (identified in Q6).

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?

Yes

Explain the determination process. Consult with IRS General Legal Services to complete this section.

The tax court determines the level of relevance of this information in the context of the case.

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