

Date of Approval: **March 25, 2020**

PIA ID Number: **4897**

## **SYSTEM DESCRIPTION**

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

Electronic Tax Court System, eTCS

*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?*

PCLIA 4053, Electronic Tax Court System, eTCS; Operations & Maintenance

*What is the approval date of the most recent PCLIA?*

5/31/2019

*Changes that occurred to require this update:*

Addition of Commercial Data or Sources

*Were there other system changes not listed above?*

Yes

*What were those changes?*

The new Tax Court system will send an email that has a link to the Tax Court documents that can be downloaded from the Tax Court system. Previously, the Tax Court sent an email that contained pdf files of the actual Tax Court documents. In summary, the model of the existing Tax Court system is a push of the files. The new system model is to pull the files from the Tax Court. Electronic Tax Court Service (eTCS) retrieves data from the Tax Court system but does not use cloud technology in its process or data storage.

*What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.*

There is no formal governance board or Executive Steering committee for this system.

*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.*

The general business purpose of Electronic Tax Court Service (eTCS) is to facilitate service to the IRS of documents filed by taxpayers in Tax Court. Documents are received from the Tax Court for delivery to the appropriate office of Chief Counsel in accordance with the rules of procedure of the United States Tax Court. Using eTCS simplifies case management and enables faster response times to taxpayer filings. The method of transferring the files to the IRS is being changed by the Tax Court. Applications Development (AD) is updating eTCS to accommodate the changes from the Tax Court. In the previous version of eTCS, the Tax Court sent the IRS zip files that contain pdf Tax Court documents. The new version of eTCS uses a link sent by the Tax Court to retrieve the Tax Court documents from the Tax Court Amazon Web Services (AWS) cloud. The use of Cloud technology is part of the Tax Court system. eTCS retrieves data from the Tax Court system but does not use cloud technology in its process or data storage.

## **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

Law enforcement and intelligence purposes

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

eTCS 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 and forms. There is currently no strategy in place to eliminate SSNs from eTCS.

*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. eTCS system requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time or reasonable alternative means for meeting business requirements.

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

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?*

Yes

*Specify the types of SBU from the SBU Types List*

Criminal Investigation Information Information concerning IRS criminal investigations or the agents conducting the investigations.

*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 PII in eTCS is provided by the petitioner in a filing with the Tax Court and must be provided to the Counsel attorney handling the case as filed with the Tax Court. The types of PII would include taxpayers name, address, telephone number, email address, date of birth which could be listed on tax forms. Additionally, there could be documentation of medical or criminal history as well as tax information and forms which may include license or financial account numbers.

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

Documents uploaded are not verified for accuracy, timeliness, or completeness until disseminated to the field attorney responsible for the case. Corrections are not made directly in eTCS; rather, corrections to SBU/PII as deemed necessary by the assigned field attorney will be made on the Tax Court record by virtue of motions, orders, or other Tax Court filings or proceedings.

## **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

## **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?*

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?*

Yes

*Identify the source that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).*

Transmission Method: US Tax Court emails links to Tax Court files.  
ISA/MOU: No

*Does the system receive SBU/PII from Taxpayer forms?*

Yes

*Please identify the form number and name:*

Form Number: 1040 plus additional tax forms    Form Name: U.S. Individual Income Tax Return plus additional forms

*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?*

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.*

This is a process by law in conjunction with Tax Court Rule 26. The Tax Court has jurisdiction to hear tax controversies under 26 U.S.C. Â§ 7442, and its proceedings are conducted in accordance with the rules the Tax Court prescribes under 26 U.S.C. Â§ 7453. The Tax Court rules allow for electronic transfer of tax files to the Internal Revenue Service (IRS). The Tax Court interface with eTCS facilitates the transfer of tax files to the IRS. This information is used for litigation purposes.

*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):*

Petitions to the Tax Court which precede any and all records collected by eTCS are voluntary in nature; individuals can elect not to file a petition, thereby precluding any collection of SBU/PII in eTCS.

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

There is no option to "correct" the records in eTCS. If a taxpayer provides erroneous information in a filing to the Tax Court, the taxpayer may update the information by another filing which the Tax Court will serve on the IRS through eTCS.

## **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 Only

Managers: Read Only

System Administrators: Administrator

Developers: Read Write

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

A potential user will request access via the (Online) OL5081 system. This request has to be approved by the potential user's manager based on a user's position and need-to-know.



## **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.*

Management Program to initiate records retention scheduling before you dispose of any records in this system. RCS 14 Item 50-Court Decision Files-Destroy block after 20 years.

## **SA&A OR ASCA**

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

In-process

*When is the anticipated date of the SA&A or ACS completion?*

6/5/2020

*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 ETCS receives is from internal IRS 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. ETCS 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 eTCS Collaborative Lifecycle Management-Quality Manager (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?*

All the customer configurable security controls are implemented as intended and documented in the eTCS System documentation.

## **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.*

Tax files received from the Tax Court may contain First Amendment information. If this information is pertinent to the tax case being litigated it may be used for that tax case. First Amendment information is not stored, compiled, reported, or used for any other purpose.

*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 Q 7).

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?*

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