Date of Approval: February 9, 2018 PIA ID Number: **3247**

## A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Investigative Workstations, IW

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.

Investigative Workstations, I.W. #1331

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

| | |
|---|---|
| No | Addition of PII |
| No | 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 |
| No | System Development/Milestone 4B |
| No | System Deployment/Milestone 5 |
| Yes | Operations & Maintenance (i.e., system is currently operational) |

4. Is this a Federal Information Security Management Act (FISMA) reportable system? No

## A.1 General Business Purpose

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.

The Investigative Workstations (IW) will be used to support Small Business/Self Employed (SB/SE) employees in their case development needs. Case development research would include the taxpayer's business activities, the taxpayer's business and regulatory environment, industry news, press releases, and links to affiliated business websites. They will also be used to assist in trend analysis. To ensure protection of Civil Liberties, Internal Revenue Service (IRS) employees may only request information that is pertinent for tax administration for specifically assigned cases; trend analysis is also performed to improve tax administration efficiencies. The IW are monitored to prevent unauthorized access. There is some software [within IW] that could be used for data-mining once the data is pulled down to the laptop, but the system doesn't data-mine. A researcher conducts research, pulling data down to laptop enters it into an excel spreadsheet or database for the requestor to sort through and determine what data is pertinent. The laptops do not autonomously search through reams of data or on the Internet. All work is research driven, and all the research is either case-related or for use by the Lead Development Center in lead development.

## B. PII DETAIL

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.)?

If **yes**, check who the SSN (or tax identification number) is collected on.

No On Primary No On Spouse No On Dependent

If **yes**, check all types SSN s (or tax identification numbers) that apply to this system:

No Social Security Number (SSN)
No 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).

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.

| Selected | PII Element | On Primary | On Spouse | On Dependent |
|---|---|---|---|---|
| Yes | Name | Yes | Yes | No |
| 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 | No |
| Yes | 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 |
| Yes | Internet Protocol Address (IP Address) | No | No | No |
| Yes | Criminal History | No | No | No |
| No | Medical Information | No | No | No |
| Yes | 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 |
| Yes | Photographic Identifiers | No | No | No |
| Yes | Biometric Identifiers | No | No | No |
| Yes | 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? No

6d. Are there other types of SBU/PII used in the system? No

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

## B.1 BUSINESS NEEDS AND ACCURACY

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 IW will be used to access and download information that is publicly available via the Internet. This may involve capturing the taxpayer's asset, web site and registration information. The data will

be printed or may be transferred to Portable Electronic Devices (PEDS) and any saved data will be manually deleted from the workstation. The printed data or PED will be stored with the case file. The business needs include a means to document web sites in a manner presentable in court; improved hardware and software, which will increase efficiency of existing searches, and in the identification of tax scheme promoters and preparers. Research and capturing data on e-Businesses (i.e. offshore e-Commerce, illegal gambling, on-line adult websites, on-line pharmacies, and on-line diploma mills). Assist Agents and Revenue Officers (RO) with downloading sites, identifying IP Addresses and other examination techniques. Closing gaps in electronic investigative expertise in the IRS. Support of compliance initiatives. Investigations on Abusive Tax Avoidance Transactions (ATAT) domestic and international cases assigned to the field. Cases where an ATAT RO has identified various questionable transactions as well as involvement in numerous entities including trusts, partnerships, corporations, limited liability companies, offshore entities and e-commerce businesses. Monitor cases after the closing of an examination and case assignment to field Collection to determine if promoter activity is on-going. Preparation of Collection Strategy and resolution. IRS recognizes once information from the public site is input into an IRS record/computer for purposes of tax administration, that record becomes subject to confidentiality protections of IRC 6103, and for records retrieved by individual identifier (i.e. an ATAT promoter) by the Privacy Act. Training on 6103(k)(6) will be provided to all users of the system prior to use as well as all the requirements for Unauthorized Access training.

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

Information downloaded is not relied upon to be the most accurate or current, it is only gathered to support or compare to information the IRS already has about a certain open Collection or Examination case or those that are part of an approved compliance initiative project. No final determinations are solely based on any information obtained from public websites. This ensures the information is relevant and necessary. Web sites will be captured exactly as the public views them using software developed for that purpose. Web site information downloaded to storage media will be compared against the viewable site to ensure the data is accurate. Taxpayers will always be assured of their due process rights before any final case determinations are made.

## C. PRIVACY ACT AND SYSTEM OF RECORDS

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 42.021 | Compliance Programs and Project Files |
| Treas/IRS 34.037 | IRS 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

## D. RESPONSIBLE PARTIES

10. Identify the individuals for the following system roles. ## Official Use Only

## E. INCOMING PII INTERFACES

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

## F. PII SENT TO EXTERNAL ORGANIZATIONS

12. Does this system disseminate SBU/PII? No

## G. PRIVACY SENSITIVE TECHNOLOGY

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.? Yes

    14a. If **yes**, briefly explain how the system uses the referenced technology. The system may use maps to locate assets and may use biometric data such as name, age, date of birth, etc., to verify taxpayer assets, residence, business interest or other applicable information needed for the purposes of case disposition and resolution.

15. Does the system use cloud computing? No

16. Does this system/application interact with the public? No

## H. INDIVIDUAL NOTICE AND CONSENT

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.
    Information is not directly collected from individuals, it is collected from publicly available information on the Internet.

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? The laptops access public records for research. There is no interaction with the public or with taxpayers.

19. How does the system or business process ensure due process regarding information access, correction and redress?
    The Taxpayer Bill of Rights publication 1 at http://core.publish.no.irs.gov/pubs/pdf/p1--2014-12-00.pdf outlines the baseline for 'due process' that business follows. Due process is not applicable to the public in general as the system does not "use" the event information to interact with the tax paying public in any way. IRS employees and contractors using IRS email and web services may face disciplinary action for the misuse of SSNs. All IRS employees will be given the opportunity to

defend their actions before a final determination is made. Contractor employees will be afforded any rights granted within the regulations that cover the specific contract they are working under.

## I. INFORMATION PROTECTION

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

| IRS Employees? | Yes/No | Access Level (Read Only/Read Write/ Administrator) |
|---|---|---|
| **Users** | **Yes** | **Read-Only** |
| **Managers** | **Yes** | **Read-Only** |
| **Sys. Administrators** | **No** | |
| **Developers** | **No** | |

Contractor Employees? No

21a. How is access to SBU/PII determined and by whom? Access to the IW is determined by the appropriate group (either SB/SE Exam or Collection) group or 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

## I.1 RECORDS RETENTION SCHEDULE

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.

IW is non-recordkeeping. It is not the official repository for any data or documents, and does not require a National Archives and Records Administration-approved records control schedule to affect data disposition. IW is used to facilitate the research and collection of case-related information publicly available on the Internet. No taxpayer information will be stored on the computer. Information captured from the Internet will be downloaded and stored on a compact disk or other external storage media and associated, maintained in accordance with the taxpayer's administrative file. The retention period will follow existing procedures for retaining administrative files associated with a taxpayer's examination workpapers, Compliance Initiative Projects, and Collection case files.

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

23. Has the system been through SA&A (Security Assessment and Authorization) or ECM-R (Enterprise Continuous Monitoring Reauthorization)? No

23.1 Describe in detail the system s audit trail. OPENDNS auditing software will be used by the Collection Information Technology and Security Integrated Data Retrieval System Security team to remotely monitor, audit, and retain records for the prescribed period of time.

## J. PRIVACY TESTING

24. Does the system require a System Test Plan? No

24c. If **no**, please explain why. Because the IW are standalone laptops which are not connected to any IRS system or server, a system test plan is not required.

## K. SBU Data Use

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

## L. NUMBER AND CATEGORY OF PII RECORDS

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

26a. IRS Employees: Not Applicable
26b. Contractors: Not Applicable
26c. Members of the Public: Not Applicable
26d. Other: No

## M. CIVIL LIBERTIES

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? Yes

If **yes**, describe the type of information derived from these efforts and the technical (e.g., audit trails) or other processes used to limit unauthorized monitoring. OPENDNS will be used to monitor and audit the use of the laptops. Laptops. There is no recognized limited personal use policy for the workstations and use of the workstation is strictly limited to a select group of RO super users and exam tax examiners/agents.

## N. ACCOUNTING OF DISCLOSURES

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

**End of Report**