

NOTE: The following reflects the information entered in the PIAMS website.

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## A. SYSTEM DESCRIPTION

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*Authority: Office of Management Budget (OMB) Memorandum (M) 03-22, OMB Guidance for Implementing the Privacy Provisions of the E-Government Act of 2002 & PVR #10- Privacy Accountability and #21-Privacy Risk Management*

Date of Approval: March 13, 2015

PIA ID Number: **1274**

1. What type of system is this? Counsel Automated Systems Environment – Management Information System (CASE-MIS), CASE-MIS

2. Is this a new system? No

2a. If **no**, is there a PIA for this system? Yes

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

Next, enter the **date** of the most recent PIA. 10/17/2011 12:00:00 AM

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? Yes

If yes, explain what changes were made. This is taking place to satisfy the requirements for the CASE-MIS ASCA.

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? 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.

The Chief Counsel is the chief legal officer of the Internal Revenue Service (IRS) and serves as counsel and legal advisor to the IRS Commissioner on both non-tax legal questions and matters pertaining to the administration and enforcement of the Internal Revenue laws and related statutes. The Counsel Automated Systems Environment – Management Information System (CASE-MIS) provides the automated tools Chief Counsel employees require to accomplish their official duties in the most cost-effective and efficient manner. CASE-MIS consists of a number of core functions that have been implemented on a standard hardware platform nationwide.

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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, 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 variations of SSN s (i.e. last 4 digits, etc.)? Yes

If **yes**, check who the SSN (or SSN variation) is collected on.

Yes    On Primary    No    On Spouse    No    On Dependent

If **yes**, check all types SSN s (or variations of SSN s) that apply to this system:

<u>Yes</u>	Social Security Number (SSN)
<u>Yes</u>	Employer Identification Number (EIN)
<u>Yes</u>	Individual Taxpayer Identification Number (ITIN)
<u>No</u>	Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
<u>No</u>	Preparer Taxpayer Identification Number (PTIN)

Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN s (or variations of SSN s).

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 CASE-MIS.

- 6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates according to Privacy Requirements? (i.e. Names, addresses, etc.) Yes

If **yes**, specify the information.

<u>Selected</u>	<u>PII Element</u>	<u>On Primary</u>	<u>On Spouse</u>	<u>On Dependent</u>
Yes	Name	Yes	Yes	No
Yes	Mailing address	No	No	No
Yes	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
Yes	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
Yes	Employment (HR) Information	No	No	No
No	Tax Account Information	No	No	No
No	Live Tax Data	No	No	No

6c. Does this system contain SBU information the system that 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>
Yes	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 Letter of Understanding (LOU)	Documents that have been marked OUO or LOU
No	Proprietary data	Business information that does not belong to the IRS
No	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	Information concerning IRS criminal investigations or the

Investigation  
Information

agents conducting the investigations.

6d. Are there other types of SBU/PII used in the system? Yes

If **yes**, describe the other types of SBU/PII that are applicable to this system. Docket number, amount at issue in litigation, lien, judgment, payments, offense, forfeiture, and/or penalty/interest

6e. Cite the authority for collecting SBU/PII (including SSN if relevant)

<u>Yes</u>	PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a)
<u>Yes</u>	SSN for tax returns and return information is Internal Revenue Code Section 6109
<u>Yes</u>	SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
<u>No</u>	PII for personnel administration is 5 USC
<u>No</u>	PII about individuals for Bank Secrecy Act compliance 31 USC
<u>Yes</u>	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 variations) are used, explicitly explain why use of SSNs meets this criteria. Be specific.

Documents are received from an array of places such as the Bankruptcy Court, Department of Justice, Circuit Court, District Court, etc. All information entered into CASE-MIS is via manual entry by IRS authorized personnel only.

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>
Treasury/IRS 34.037	IRS Audit Trail and Security Records System
Treasury/IRS 36.003	General Personnel and Payroll Records
Treasury/IRS 90.001	Chief Counsel Criminal Tax Case Files
Treasury/IRS 90.002	Chief Counsel Disclosure Litigation Case Files
Treasury/IRS 90.003	Chief Counsel General Administrative Systems
Treasury/IRS 90.004	Chief Counsel General Legal Services Case Files
Treasury/IRS 90.005	Chief Counsel General Litigation Case Files
Treasury/IRS 90.009	Chief Counsel Field Services Case Files
Treasury/IRS 90.010	Digest Room Files Containing Brief, Legal Opinions
Treasury/IRS 90.011	Attorney Recruiting Files
Treasury/IRS 90.013	Legal Case Files of the Chief Counsel, Deputy Chief
Treasury/IRS 90.015	Reference Records of the Library in the Office of
Treasury/IRS 90.016	Counsel Automated Tracking System (CATS) Records
Treasury/IRS 90.017	Correspondence Control and Records, Associate Chief

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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N/A

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#### E. INCOMING PII INTERFACES

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11. Does the system receive SBU/PII from other system or agencies? Yes

11a. If **yes**, does the system receive SBU/PII from IRS files and databases? Yes

If **yes**, enter the files and databases.

<u>System Name</u>	<u>Current PIA?</u>	<u>PIA Approval Date</u>	<u>SA &amp; A?</u>	<u>Authorization Date</u>
TLCATS	Yes	08/14/2014	Yes	10/20/2017

11b. Does the system receive SBU/PII from other federal agency or agencies? Yes

If **yes**, for each federal interface, identify the organization that sends the SBU/PII, how the SBU/PII is transmitted 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>
Bankruptcy Courts, US Tax Court, District Court, Circuit Court	Postal Mail	No
DOJ	Postal Mail	No

11c. Does the system receive SBU/PII from State or local agency (-ies)? No  
 No Organization Records found.

11d. Does the system receive SBU/PII from other sources? No  
 No Organization Records found.

11e. Does the system receive SBU/PII from **Taxpayer** forms? No  
 No Tax Form Records found.

11f. Does the system receive SBU/PII from **Employee** forms (such as the I-9)? No  
 No Employee Form Records found.

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## **F. PII SENT TO EXTERNAL ORGANIZATIONS**

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12. Does this system disseminate SBU/PII? No

12a. Does this system disseminate SBU/PII to other IRS Systems?

Identify the authority and for what purpose?

12b. Does this system disseminate SBU/PII to other Federal agencies?

No Organization Records found.

12c. Does this system disseminate SBU/PII to State and local agencies?

No Organization Records found.

12d. Does this system disseminate SBU/PII to IRS or Treasury contractors?

No Organization Records found.

12e. Does this system disseminate SBU/PII to other Sources?

No Organization Records found.

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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, cloud, 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? No

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?

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.  
Not applicable, the information is not collected from the individual taxpayer.

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? Not applicable, the information is not collected from the individual taxpayer.

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

The system will allow 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>	<u>Yes/No</u>	<u>Access Level(Read Only/Read Write/Administrator)</u>
Users	Yes	Read and Write
Managers	Yes	Read-Only
Sys. Administrators	Yes	Administrator
Developers	Yes	Read-Only

Contractor Employees? No

21a. How is access to SBU/PII determined and by whom? User access requests are authorized by management and by a select set of management analysts in the Office of Chief Counsel. Access requests are processed using the On-Line 5081 process. These management analysts determine the level of access granted to each user by the application.

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

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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.

CASE-MIS records are scheduled, and maintained in accordance with IRS Document 12990, Records Control Schedule Chapters 13 and 14.

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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

23a. If **yes**, what date was it completed?

23b. If **in process**, when is the anticipated date of the SA&A or ECM-R completion? 3/31/2015 12:00:00 AM

23.1 Describe in detail the system's audit trail. Audit Trail Information: User login/logout time, timestamp, action by each role (i.e., system administrator, database administrator, user, etc), success/failure of operation, table structure changes, insertions/updates/deletions of Criminal Tax data, and various other auditable events.

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

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

If **no**, please explain why. Not applicable

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## K. LIVE DATA TESTING

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25. Does this system use, or plan to use Live 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

If **other**, identify the category of records and the number of corresponding records (to the nearest 10,000).

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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 or IRS contractors 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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