

Date of Approval: 05/06/2024
Questionnaire Number: 1058

Basic Information/Executive Summary

What is the name of your project (system, database, pilot, product, survey, social media site, etc.)?

IRS-CC-Litigation Hold

Business Unit

Chief Counsel

Preparer

For Official Use Only

Subject Matter Expert

For Official Use Only

Program Manager

For Official Use Only

Designated Executive Representative

For Official Use Only

Executive Sponsor

For Official Use Only

Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.

IRS Chief Counsel (CC) has a legal obligation to track and maintain litigation holds in order to preserve potential evidence for court and other proceedings. The IRS CC Litigation Hold solution is an internal database that keeps track of both IRS and CC employees who are subject to a litigation hold because a matter that the employee worked on is subject to litigation, a Congressional or TIGTA investigation, or because the matters may be subject to future litigation or investigation. The purpose of a litigation hold is to suspend the normal retention rules regarding the disposition or processing of records to ensure such records are preserved for use in litigation. Implementing these litigation holds helps the Service meet its legal requirements under the Federal Rules of Civil Procedure and helps prevent relevant evidence from being inadvertently destroyed due to routine record retention policies. After the issuance of a litigation hold by Chief Counsel, certain information regarding the employee subject to the hold is added to the IRS CC Litigation Hold application by Chief Counsel. This information includes the litigation hold issue date, the employee's full name, the employee's

SEID, the case name, the assigned Chief Counsel attorney, the business unit of both the CC attorney and the employee subject to the litigation hold, and the internal CASE-MIS number. The IRS CC Litigation Hold application is a system that may be queried by its users and the system is limited to use by only Chief Counsel employees. The solution will use a Power App template form and Dataverse tables to intake information from Users about new litigation holds. The information includes various fields necessary to identify and operationalize a hold. Processing is completed against the Dataverse table. Status changes will use a Power Automate workflow to send emails to approvers. Users may query and view the Dataverse table using basic search functions.

Personally Identifiable Information (PII)

Will this project use, collect, receive, display, store, maintain, or disseminate any type of Sensitive but Unclassified (SBU), Personally Identifiable Information (PII), or Federal Tax Information (FTI)?

Yes

Please explain in detail how this project uses sensitive data from inception to destruction (data lifecycle).

IRS Chief Counsel has a legal obligation to track and maintain litigation holds in order to preserve potential evidence for court and other proceedings. The application will use the taxpayer's name, case number, Counsel/IRS employees' names and SEIDs.

Please select all types of Sensitive but Unclassified data (SBU)/Personally Identifiable Information (PII)/Federal Tax Information (FTI) that this project uses.

Federal Tax Information (FTI)

Name

Standard Employee Identifier (SEID)

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

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

Product Information (Questions)

1 Do you use Power Automate?

Yes

1.1 Have you documented the locations where Power Automate retrieves data or sends data to in the Data Locations section?

No

2 Do you use Visualization Tools (Power BI or Tableau) for reporting from multiple sources?

We are not using Visualization Tools such as Power BI or Tableau.

2.1 Have you documented the locations where the visualization tool retrieves data or sends data to in the Data Locations section?

We are not using Visualization Tools.

2.2 Are you using dashboards for reporting?

We are not using Visualization Tools and do not have any dashboards.

2.31 Who has permissions to access the data?

Chief Counsel legal and support staff will have access to the data in order to add and edit the litigation holds.

2.4 Is the dashboard data able to be manipulated?

There is no dashboard.

3 Is the data being accessed coming from OneDrive?

No

4 Do you have a data dictionary?

Yes

4.1 Have you uploaded the data dictionary?

Yes

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Purview

Incoming/Outgoing

Outgoing (Sending)

Agency Agreement

No

Transfer Method

Application to Application (A2A)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 90.002 - Chief Counsel Litigation and Advice (Civil) Records

Describe the IRS use and relevance of this SORN.

The application will be used to track litigation holds on cases/custodians. Litigation holds may be required in tax or non-tax matters, and can encompass administrative proceedings, Congressional inquiries, and other legal proceedings.

SORN Number & Name

IRS 90.003 - Chief Counsel Litigation and Advice (Criminal) Records

Describe the IRS use and relevance of this SORN.

The application will be used to track litigation holds on cases/custodians. Litigation holds may be required in tax or non-tax matters, and can encompass administrative proceedings, Congressional inquiries, and other legal proceedings.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Tracking and Control Records

What is the GRS/RCS Item Number?

RCS 14, item 36

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item.

Tracking information for litigation holds

What is the disposition schedule?

Temporary. Destroy when no longer needed.

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

Tracking and control records

What is the GRS/RCS Item Number?

GRS 4.1, item 010

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item.

Tracking information for litigation holds.

What is the disposition schedule?

Temporary. Destroy when no longer needed. DAA-GRS- 2013-0002-0016

Data Locations

What type of site is this?

Environment

What is the name of the Environment?

CC-MPP-LitigationHolds

What is the sensitivity of the Environment?

Federal Tax Information (FTI)

Please provide a brief description of the Environment.

The solution will use a Power App template form and Dataverse tables to intake information from Users about new litigation holds.

The information includes various fields necessary to identify and operationalize a hold. Processing is completed against the Dataverse table. Status changes will use a Power Automate workflow to send emails to approvers. Users may query and view the Dataverse table using basic search functions.

What are the incoming connections to this Environment?

Data will be entered via Power App and collected in Dataverse tables.

What are the outgoing connections from this Environment?

Currently there are no outgoing connections.