

Date of Approval: 08/22/2025
Questionnaire Number: 2238

Basic Information/Executive Summary

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

Whistleblower Claim System

Acronym:
WCS

Business Unit
Whistleblower Office

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.

The IRS Whistleblower Office was created by Section 406 of the Tax Relief and Health Care Act of 2006. Section 406 addresses "whistleblowers" who provide information on significant non-compliance with tax laws and the awards allowed to them under 26 USC 7623. The Whistleblower Case Management (WCS) system is a whistleblower claim management application designed to support the IRS Whistleblower Office in efficiently managing and tracking all business processes related to whistleblower claims for the IRS. The system serves as a centralized platform to facilitate matter management, document tracking, workflow automation, reporting capabilities and document generation to ensure seamless coordination across the IRS Whistleblower Office and Operating divisions. WCS is deployed on the Customer Relationship Management (CRM) Platform, which is a managed Software-as-a-Service (SaaS) environment hosted

in Amazon Web Services (AWS) GovCloud. The CRM Platform consists of Salesforce (application layer) and MuleSoft (integration layer) components. CRM Products are managed and configured by Platform tenants according to their business use cases. The CRM Platform provides reusable infrastructure and foundational services for products, including single-sign-on enablement, audit and event logging, and pipeline management.

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).

We collect the SSN/EIN/TIN to ensure we are awarding the correct taxpayer and issuing form 1099 for award recipients. Addresses, phone numbers and emails are used to send forms for signatures and to communicate with taxpayers for additional information. The data is collected directly from the individual for whom it relates. The information is manually verified with the individual prior to settlement of the award claim and an opportunity to correct the information is provided at that time. The system does not interact with nor receive information from any other IRS system. Permission for access to the data is determined by the Whistleblower Application System Administrator in the Whistleblower Office with the concurrence of the Director of the Whistleblower Office or his delegate. Access is removed when the IRS employee no longer has need to access the system. Data access is granted on a need-to-know basis. A potential user must submit a request for access via Business Entitlement Access Request System (BEARS) to their local management for approval consideration. Users are not permitted access without a signed BEARS form from an authorized management official. Specific permissions (Read, Write, Modify, Delete, and/or Print) are defined on the BEARS form and set (activated) by the System Administrator prior to the user being allowed access. User privileges and user roles determine the types of data that each user has access to. Management monitors system access and removes permissions when individuals no longer require access.

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

Address

Agency Sensitive Information

Citizenship or Migration Status

Criminal Investigation Information

Email Address

Employer Identification Number
Federal Tax Information (FTI)
Geographical Indicators
Individual Taxpayer Identification Number (ITIN)
Name
Official Use Only (OUO) or Limited Office Use (LOU)
Preparer Taxpayer Identification Number (PTIN)
Social Security Number (including masked or last four digits)
Standard Employee Identifier (SEID)
Tax ID Number
Telephone Numbers

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

PII about individuals for Bank Secrecy Act compliance - 31 USC
PII for federal tax administration - generally IRC Sections 6001 6011 or 6012
PII for personnel administration - 5 USC
SSN for tax returns and return information - IRC section 6109

Product Information (Questions)

1 Is this PCLIA a result of a specific initiative or a process improvement?

Yes

1.1 What is the name of the Business Unit (BU) or Agency initiative?

IRS Whistleblower Office

2 What type of project is this (system, project, application, database, pilot/proof of concept/prototype, power platform/visualization tool)?

System

3 What Tier designation has been applied to your system? (Number)

3

4 Is this a new system?

Yes

5 Is this system considered a child system/application to another (parent) system?

No

6 Indicate what OneSDLC State is the system in (Allocation, Readiness, Execution) or indicate if you go through Information Technology's (IT) Technical Insertion Process and what stage you have progressed to.

The OneSDLC process was used. It is in the execution phase.

7 Is this a change resulting from the OneSDLC process?

No

8 Please provide the full name and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.

IRS WO does not have a governance board.

9 If the system is on the As-Built-Architecture (ABA), what is the ABA ID number of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID number(s) for each application covered separated by a comma. If the system is not in the ABA, then contact the ABA (<https://ea.web.irs.gov/aba/index.html>) for assistance.

ABA #: 211881

10 If this system discloses any PII to any third party outside the IRS, does the system have a process in place to account for such disclosures in compliance with IRC 6103(p)(3)(A) or Subsection c of the Privacy Act?

Yes

11 Does your project/system involve any use of artificial intelligence (AI), including virtual assistant, chat bot, and robotic process automation, as defined in Executive Order 13960 and 14110?

No

12 Does this system use cloud computing?

Yes

12.1 Please identify the Cloud Service Provider (CSP), FedRAMP Package ID, and date of FedRAMP authorization.

Salesforce FedRAMP ID: FR2003061248: MuleSoft ID: FR1818161169

12.2 Does the CSP allow auditing?

Yes

12.21 Who has access to the CSP audit data (IRS or 3rd party)?

IRS

12.3 Please indicate the background check level required for the CSP (None, Low, Moderate or High).

High

13 Does this system/application interact with the public?

Yes

13.1 If the system requires the user to authenticate, was a Digital Identity Risk Assessment (DIRA) conducted?

No

13.2 If individuals do not have the opportunity to give consent to collect their information for a particular use, why not?

Privacy Act statement on Form 211, Application for Award for Original Information, which provides the information collected. Privacy Act statement is as follows: We ask for the information on this form to carry out the internal revenue laws of the United States. Our authority to ask for this information is 26 USC 6109 and 7623. We collect this information for use in determining the correct amount of any award payable to you under 26 USC 7623. We may disclose this information as authorized by 26 USC 6103, including to the subject taxpayer(s) as needed in a tax compliance investigation and to the Department of Justice for civil and criminal litigation. You are not required to apply for an award. However, if you apply for an award, you must provide as much of the requested information as possible. Failure to provide information may delay or prevent processing your request for an award; providing false information may subject you to penalties. By submitting a completed Form 211, Application for Award for Original Information, they consent to provide the information. The Privacy Act statement incorporates a statement: "...You are not required to apply for an award. However, if you apply for an award, you must provide as much of the requested information as possible." The information only needs to be provided if they are applying for an award.

13.3 If the individual was not notified of the following items prior to the collection of information, why not? 1) Authority to collect the information 2) If the collection is mandatory or voluntary 3) The purpose for which their information will be used 4) Who the information will be shared with 5) The effects, if any, if they don't provide the requested information.

Privacy Act statement on Form 211, Application for Award for Original Information, which provides the information collected. Privacy Act statement is as follows: We ask for the information on this form to carry out the internal revenue laws of the United States. Our authority to ask for this information is 26 USC 6109 and 7623. We collect this information for use in determining the correct amount of any award payable to you under 26 USC 7623. We may disclose this information as authorized by 26 USC 6103, including to the subject taxpayer(s) as needed in a tax compliance investigation and to the Department of Justice for civil and criminal litigation. You are not required to apply for an award. However, if you apply for an award, you must provide as much of the requested information as possible. Failure to provide information may delay or prevent processing your request for an award; providing false information may subject you to penalties. By submitting a completed Form 211, Application for Award for Original Information, they consent to provide the information. The Privacy Act statement incorporates a statement: "...You are not required to apply

for an award. However, if you apply for an award, you must provide as much of the requested information as possible." The information only needs to be provided if they are applying for an award.

13.4 If information is collected from third-party sources instead of the individual, please explain your decision.

Not Applicable

14 Describe the business process allowing an individual to access or correct their information. (Due Process)

All the process and procedures are dictated by the Internal Revenue Manual guidelines. IRS policy allows individuals whose data is in the system the opportunity to clarify or dispute negative determinations through the appeals process.

15 Is this system owned and/or operated by a contractor?

Salesforce, as the Cloud Services Provider owns the platform, however the configuration, customizations & data remains the IRS's as it is a SaaS cloud application.

16 Identify what role(s) the IRS and/or the contractor(s) performs; indicate what access level (to this system's PII data) each role is entitled to. (Include details about completion status and level of access of the contractor's background investigation was approved for.)

IRS Employees:

Users: Read and Write

Managers: Read and Write

Sys. Administrators: Administrator

Developers: Administrator

Contractor Employees:

Contractor Users: Read and Write, Background Invest. Level: Moderate

Contractor Managers: Read-Only, Background Invest. Level: High

Contractor Sys. Admin.: Administrator, Background Invest. Level: High

Contractor Developers: Administrator, Background Invest. Level: High

17 The Privacy Act of 1974 (5 USC § 552a(e)(3)) requires each agency that maintains a system of records, to inform each individual requested to supply information about himself or herself. Please provide the Privacy Act Statement presented by your system or indicate a Privacy Act Statement is not used and individuals are not given the opportunity to consent to the collection of their PII.

We ask for the information on this form to carry out the internal revenue laws of the United States. Our authority to ask for this information is 26 USC 6109 and 7623. We collect this information for use in determining the correct amount of any award payable to you under 26 USC 7623. We may disclose this information as authorized by 26 USC 6103, including to the subject taxpayer(s) as needed in a

tax compliance investigation and to the Department of Justice for civil and criminal litigation. You are not required to apply for an award. However, if you apply for an award, you must provide as much of the requested information as possible. Failure to provide information may delay or prevent processing your request for an award; providing false information may subject you to penalties. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained if their contents may become material in the administration of any internal revenue law. Generally, tax returns and return information are confidential, as required by 26 U.S.C. 6103.

18 How many records in the system are attributable to IRS Employees? Enter "Under 50,000", "50,000 to 100,000", "More than 100,000" or "Not Applicable".

Under 50,000

19 How many records in the system are attributable to contractors? Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not Applicable".

Not Applicable

20 How many records in the system are attributable to members of the public? Enter "Under 100,000", "100,000 to 1,000,000", "More than 1,000,000" or "Not applicable".

100,000 to 1,000,000

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

Access to the WCS is requested using Business Entitlement Access Request System (BEARS). Data access is granted on a need-to-know basis. BEARS enrollment process requires that an authorized manager or BSP approves access requests on a case-by-case basis. Access approval is based on the Users role(s) and responsibilities. Users are given the minimum set of privileges required to perform their regular and recurring work assignments; they are restricted from changing the boundaries of their access without management approval. Write, Modify, Delete, and/or Print) are defined on BEARS and set (activated) by the System Administrator prior to the user being allowed access. User privileges and user roles determine the types of data that each user has access to. Management monitors system access and removes permissions when individuals no longer require access. The primary Cloud Service Provider (Salesforce) administrators have a High-level background investigation; the third-party contractor (MuleSoft) has less access privileges, so they have a Moderate-level background investigation.

23 Is there a data dictionary on file for this system? Note: Selecting "Yes" indicates an upload to the Attachment Section is required.

Yes

24 Explain any privacy and civil liberties risks related to privacy controls.

None

25 Please upload all privacy risk finding documents identified for the system (Audit trail, RAFT, POA&M, Breach Plan, etc.); click "yes" to confirm upload(s) are complete.

Yes

26 Describe this system's audit trail in detail. Provide supporting documents.

Salesforce and MuleSoft have built-in auditing capabilities and Enterprise Security Audit Trails (ESAT) auditing recommendations will be configured. Splunk will periodically pull platform and application audited events and process them. During upcoming phases, we will provide audit log information which will include trackable events and schedule of audits; for example, the SBU/PII elements contained in audit log(s), types of data, and tracking events for the system.

27 Does this system use or plan to use SBU data in a non-production environment?

No

Interfaces

Interface Type

Forms

Agency Name

Form 211 - Application for Award for Original Information

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Salesforce CRM

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Amazon Web Services Platform (AWS)

Interface Type

IRS Systems, file, or database

Agency Name

Mulesoft

Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Amazon Web Services Platform (AWS)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records
Describe the IRS use and relevance of this SORN.
This was selected since the CRM will be used as the Whistleblower Office system of record

SORN Number & Name

IRS 42.005 - Whistleblower Office Records
Describe the IRS use and relevance of this SORN.
This was chosen as it is specifically for Whistleblower Office Records.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

8 Administrative and Organizational Records

What is the GRS/RCS Item Number?

8 Item 37(b)

What type of Records is this for?

Both (Paper and Electronic)

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

The Whistleblower software application includes information collected and maintained by, or at the direction of the IRS Whistleblower Office, to determine claimants' eligibility for awards under 26 U.S.C. 7323.

What is the disposition schedule?

AUTHORIZED DISPOSITION - Cut off files at the end of the fiscal year. Destroy 6 years and 3 months after cutoff.

Data Locations

What type of site is this?

System

What is the name of the System?

Salesforce CRM

What is the sensitivity of the System?

Federal Tax Information (FTI)

What is the URL of the item, if applicable?

<https://ccirsgov.lightning.force.com/>

Please provide a brief description of the System.

The Whistleblower Claim Management system (WCS) is an IRS Whistleblower Office application designed to support the whistleblower claim management, residing on the IRSCRM Platform. WCS manages and tracks whistleblower claims through a centralized platform to handle matter management, document tracking, workflow automation, data reporting and document generation to ensure coordination across legal proceedings. Hosted on the Amazon Web Services (AWS) GovCloud, WCS is deployed on the Customer Relationship Management (IRSCRM) Platform as a managed Software-as-a-Service (SaaS) environment. The IRSCRM Platform consists of two parts: Salesforce (as the application layer) that handles the management and tracking of litigation and advisory services and MuleSoft (as the integration layer) that connects, prepares and imports external data into IRSCRM in general and WCS in specific.

What are the incoming connections to this System?

Data is submitted via the digital Form 211 located on IRS.gov.

What are the outgoing connections from this System?

IRS employees computers - users authenticated utilizing BEARS entitlements will be allowed access.

SPLUNK - Data logging and backups will be sent to the IRS internal SPLUNK server.

What type of site is this?

System

What is the name of the System?

ESAT

What is the sensitivity of the System?

Federal Tax Information (FTI)

Please provide a brief description of the System.

ESAT is a data backup solution for service-wide use

What are the incoming connections to this System?

No incoming connections

What type of site is this?

System

What is the name of the System?

SPLUNK

What is the sensitivity of the System?

Federal Tax Information (FTI)

Please provide a brief description of the System.

Splunk is a Security Information and Event Management (SIEM) software solution tool composed of various dashboards that more and more IRS employees are using to aggregate and/or analyze security data for systems/applications.

What are the incoming connections to this System?

No incoming connections.

What are the outgoing connections from this System?

Connections stream data to the SPLUNK server internally at IRS.