

Date of Approval: 04/25/2025
Questionnaire Number: 2194

Basic Information/Executive Summary

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

ECM-Exam-Bipartisan Budget Act of 2015 Operations

Acronym:

BBA Ops

Business Unit

Enterprise Case Management 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.

This PCLIA will cover Exam line of business, which is an application within the Enterprise Case Management (ECM) platform. ECM is not internet-facing and is not directly internet-accessible. ECM envisions establishing a single Exam solution to provide Exam users across the IRS the ability to manage their case lifecycle. ECM-Exam-Bipartisan Budget Act of 2015 Operations (BBA Ops) provides a workflow management for post exam activities which reduces the reliance on spreadsheets and increases efficiency and transparency in inventory management. It replaces the legacy application RGS (Report Generating Software) for document storage. Efficiencies may reduce Pass Through Entity (PTE) team overtime needs. The ECM-Exam-BBA Ops is based on ECM-Exam application which comprises examination of Forms 1040, 1120, 1065, and 941/940. ECM-Exam-BBA Ops is for Form 1065 post exam activities. ECM-

Exam-BBA Ops reduces the reliance on spreadsheets for tracking statutes and taxpayer responses and increases efficiency and transparency in inventory management. It replaces the legacy application RGS for document storage. Efficiencies may lead to a reduction in PTE team overtime needs.

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).

The Exam application lifecycle begins with intake and case creation, followed by assigning and managing work, then working cases (processing stages), and ending with case closure. During intake, PII/FTI is collected, validated, augmented from IRS sources to create cases. In the processing stages, PII/FTI is used to manage inventory, assign and reassign cases, record activities, generate requests for information and letters. In the closure stage, PII/FTI is used to generate closing reports and close cases. Throughout the lifecycle, PII/FTI is securely accessed, updated, and retained.

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
Bar Codes
Biometric Information
Centralized Authorization File (CAF)
Citizenship or Migration Status
Criminal Investigation Information
Document Locator Number (DLN)
Email Address
Employer Identification Number
Employment Information
Family Members
Federal Tax Information (FTI)
Financial Account Number
Geographical Indicators
Global Intermediary Identification Number (GIIN)
Individual Taxpayer Identification Number (ITIN)
Language
Name

Non-Tax Proprietary data
Official Use Only (OUO) or Limited Office Use (LOU)
Online Identifiers
Other
Preparer Taxpayer Identification Number (PTIN)
Professional License Number
Protected Information
Social Security Number (including masked or last four digits)
Standard Employee Identifier (SEID)
Tax ID Number
Telephone Numbers

Please explain the other type(s) of PII that this project uses.
Date of Birth and Date of Death

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).
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?
Bipartisan Budget Act of 2015 Operations (BBA Ops) Modernization of
Inventory Control

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

3 What Tier designation has been applied to your system?
2

4 Is this a new system?
No

4.1 Is there a previous Privacy and Civil Liberties Impact Assessment (PCLIA) for this
project?
Yes

4.11 What is the previous PCLIA number?
8093

4.12 What is the previous PCLIA title (system name)?

Enterprise Case Management (ECM) Exam

4.2 You have indicated this is not a new system; explain what has or will change and why. (Expiring PCLIA, changes to the PII or use of the PII, etc.)

Expanding ECM Exam application functionality to include BBA Operations workflows.

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

Yes

5.1 Identify the parent system's approved PCLIA number.

8093

5.2 Identify the parent system's name as previously approved.

ECM Exam

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.

Execution. Per Email from XXXXX, IT Applications Development, BBA Release 1.0 required documents have been received.

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.

Enterprise Case Management (ECM) 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.

211637

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?

No

10.1 You have indicated that you do not have an "accounting of disclosures" process in place; please indicate a projected completion date or explain the steps taken to develop your accounting of disclosures process. Note: The Office of Disclosure should be contacted to develop this system's accounting of disclosures process.

Not Applicable

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.

AWS GovCloud, F1603047866, 6/21/2016

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?

No

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

Not Applicable

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

IRS Owned and Operated

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 Users - Read and Write, IRS Managers - Read and Write, IRS System Administrators - Read and Write, Contractors do not have access to PII/Production data as a rule. A live data waiver was issued for the period of Go-Live April 1, 2025, to May 2, 2025, to provide support for incident management.

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.

Exam case management - individuals are not provided an ability to consent to the collection of their PII.

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".

50,000-100,000

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".

Not Applicable

21 Identify any "other" records categories not attributable to the categories listed above; identify the category and the number of corresponding records, to the nearest 10,000; if no other categories exist, enter "Not Applicable".

Not Applicable

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

Access to SBU/PII is determined by the roles of the employee and maintained through BEARS (Business Entitlement Access Request System). Access in ECM is based on hierarchy, roles, and permissions.

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.

ECM systemically captures the history of work on a case within a viewable table. Each row contains a date and time, description, the full name and SEID of the

user who performed the action, and the action that was performed. If an automatic process occurs, the system is identified as the agent that performed the process within the case history. The system will note each time a process is completed, a document is uploaded to the system, a service level agreement timeframe has been reached, an assignment for a task has been made or any other actions have been performed on the case. In addition to the systemic case processing shown to the user in the audit log, ECM Exam has also implemented ESAT logging processes.

27 Does this system use or plan to use SBU data in a non-production environment?
No

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Examination Operational Automation Database (EOAD)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Form Number

Agency Name

Business Return Transaction File (BRTF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Centralized Authorization File (CAF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name
Individual Master File (IMF)
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
IRS Systems, file, or database
Agency Name
Compliance Data Environment (CDE)
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
IRS Systems, file, or database
Agency Name
Individual Return Transaction File (IRTF)
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
IRS Systems, file, or database
Agency Name
Enterprise Consolidated Legacy Access System (ECLAS)
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
IRS Systems, file, or database
Agency Name
Customer Account Data Engine 2 (CADE2)
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
IRS Systems, file, or database

Agency Name
Modernized Tax Returns Database (MTRDB)
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database
Agency Name
National Research Program (NRP)
Incoming/Outgoing
Both
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database
Agency Name
Business Master File (BMF)
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database
Agency Name
Audit Information Management System (AIMS)
Incoming/Outgoing
Both
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database
Agency Name
Information Returns Master File Processing (IRMF)
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Electronic File Transfer Utility (EFTU)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 00.001 - Correspondence Files and Correspondence Control Files

Describe the IRS use and relevance of this SORN.

Correspondence received and sent.

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

Business tax and information returns

SORN Number & Name

IRS 00.333 - Third Party Contact Records

Describe the IRS use and relevance of this SORN.

Records of third-party contacts

SORN Number & Name

IRS 42.008 - Audit Information Management System

Describe the IRS use and relevance of this SORN.

Name, address, and Taxpayer Identification Number (TIN) of taxpayers.

SORN Number & Name

DO .311 - TIGTA Office of Investigations Files

Describe the IRS use and relevance of this SORN.

This system may contain tax information on individuals and businesses, which may be used in a TIGTA investigation.

SORN Number & Name

IRS 34.021 - Personnel Security Investigations

Describe the IRS use and relevance of this SORN.

Background investigations to determine suitability for employment and issuance of security clearances for employees of the IRS and the contractors employed to assist with development of the application.

SORN Number & Name

IRS 22.061 - Information Return Master File

Describe the IRS use and relevance of this SORN.

Individual payors and payees of various types of income

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

Monitor auditable events

SORN Number & Name

IRS 42.001 - Examination Administrative Files

Describe the IRS use and relevance of this SORN.

To document the examinations of tax returns or other determinations as to a taxpayer's tax liability.

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

Federal Individual Income Tax Returns.

SORN Number & Name

IRS 26.019 - Taxpayer Delinquent Account Files

Describe the IRS use and relevance of this SORN.

Taxpayers who are delinquent may be captured in this system for purposes of assessing tax through exam, substitute for return (SFR) procedures, or other.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Examination Subject Files

What is the GRS/RCS Item Number?

RCS 23 item 1

What type of Records is this for?

Electronic

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

correspondence, reports, and other documents which have usefulness for reference purposes

What is the disposition schedule?

Destroy when 25 years old.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Delegation of Authority for Signing Statutory

What is the GRS/RCS Item Number?

RCS 23 item 68

What type of Records is this for?

Electronic

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

Computerized Certified Mailing Lists of Statutory Notices.

What is the disposition schedule?

Destroy 10 years after end of processing year.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Examination Subject-Numerical Files.

What is the GRS/RCS Item Number?

RCS 23 item 2

What type of Records is this for?

Electronic

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

Correspondence with taxpayers, the field, and others on tax cases; instructions to the field; narrative reports.

What is the disposition schedule?

Destroy when 6 years old.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Management Information and Production Reports

What is the GRS/RCS Item Number?

RCS 23 item 48

What type of Records is this for?

Electronic

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

Record set of various recurring, usually computer generated, management information and operational production reports prepared by service centers, Data Center, and Master File or other systems for the Examination organizations covering accomplishments, inventories, staffing, additional tax and penalty adjustments and other related data

What is the disposition schedule?

a) Daily and Weekly. Destroy when no longer needed in current operations, but no later than 1 year. b) Monthly, Quarterly, Semi-Annual and Annual. Destroy after 3 years plus current year, or after no further reference value. c) Branch/Group (detail only). Destroy after 1 year plus current year. (Service Center/Campus) d)

Monthly, Quarterly, Semi-Annual and Annual. Destroy after 3 years plus current year, or after no further reference value, whichever is earlier. e) Statute Listings. Destroy after 5 years plus current year, or after no further reference value, whichever is earlier.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Examination Case Files

What is the GRS/RCS Item Number?

RCS 23 item 42

What type of Records is this for?

Electronic

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

Copies of Revenue Agent reports with related work papers and other documents (including Closing Agreements) filed in the Examination organizations

What is the disposition schedule?

- a) Fraud Cases Retire to Records Center 3 years after the date of closing. Destroy 10 years from the date of closing. b) Large Corporate Compliance Cases Retire to Records Center 4 years after the date of closing. Destroy 15 years from the date of closing. c) Case File Closing Agreements. PENDING DISPOSITION

Data Locations

What type of site is this?

System

What is the name of the System?

Enterprise Case Management

What is the sensitivity of the System?

Federal Tax Information (FTI)

Please provide a brief description of the System.

This PCLIA will cover Exam line of business, which is an application within the Enterprise Case Management (ECM) platform. ECM is not internet-facing and is not directly internet-accessible. ECM envisions establishing a single Exam solution to provide Exam users across the IRS the ability to manage their case lifecycle.

What are the incoming connections to this System?

ECM utilizes this RobotJS component to invoke the UIPath automation that retrieves the command code (e.g. PMFOL) data.