Date of Approval: 04/15/2024 Questionnaire Number: 1071

# **Basic Information/Executive Summary**

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

**CASE-MIS** 

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.

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 several core functions that have been implemented on a standard hardware platform nationwide.

# **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).

CASE-MIS requires the use of PII as a means of identity verification to make sure we are working with the correct taxpayer account. 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. Counsel Automated Systems Environment - Management Information System (CASE-MIS) supports all of Chief Counsel's sub-systems for case management and control and operates under the Counsel Automated Systems Environment (CASE). These sub-systems include:

- 1) Counsel Automated Systems Environment Disclosure Litigation (CASE-DL) sub-system.
- 2) Counsel Automated Systems Environment General Litigation (CASE-GL) sub-system.
- 3) Counsel Automated Systems Environment Technical Management Information Sub-System (CASE-TM, TECHMIS) sub-system.
- 4) Counsel Automated Systems Environment Criminal Tax (CASE-CT) subsystem.
- 5) Counsel Automated Systems Environment General Legal Services (CASE-GLS) sub-system.
- 6) Counsel Automated Systems Environment Issue List (CASE-IL) sub-system.
- 7) Counsel Automated Systems Environment Time Reporting (CASE-TR) subsystem.
- 8) Counsel Automated Systems Environment Apollo Large Case (CASE-LC) sub-system.
- 9) Counsel Automated Systems Environment User Fees (CASE-AF) sub-system.
- 10) Counsel Automated Systems Environment Human Resources (CASE-HR) sub-system.

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

Address

Internet Protocol Address (IP Address)

Name

Standard Employee Identifier (SEID)

Tax ID Number

Telephone Numbers

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

Information by CI for certain money laundering cases - 18 USC

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

PII for personnel administration - 5 USC

SSN for personnel administration IRS employees - 5 USC and Executive Order 9397

SSN for tax returns and return information - IRC section 6109

# **Product Information (Questions)**

- 1.1 Is this PCLIA a result of the Inflation Reduction Act (IRA)?
  No
- 1.3 What type of project is this (system, project, application, database, pilot/proof of concept, power platform/visualization tool)?

Application

1.35 Is there a data dictionary for this system?

Yes

- 1.36 Explain in detail how PII and SBU data flow into, through and out of this system. We require the use of PII as a means of identity verification to make sure we are working with the correct taxpayer account. 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.
- 1.4 Is this a new system?
- 1.5 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this system? Yes
- 1.6 What is the PCLIA number? 5919
- 1.8 If the system is on the As-Built-Architecture, what is the ABA ID of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID for each application covered separated by a comma.

ABA ID# 210250

1.9 What OneSDLC State is the system in (Allocation, Readiness, Execution)? Execution

- 1.95 If this system has a parent system, what is the PCLIA Number of the parent system? Not Applicable
- 2.1 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? Contact Disclosure to determine if an accounting is required. Enter "Yes" or "No". If Exempt, type "Exempt".

Not Applicable

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

Applications Development's Internal Management Governance Board

3.1 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?

No

3.3 Does this system use cloud computing?

No

- 3.6 Does this system interact with the public through a web interface?
- 3.7 Describe the business process allowing an individual to access or correct their information.

All new employees are added to CASE-HR. The CASE-HR screen includes their name, org. code, SEID, grade, step, position description number, and position title. If there's an error with this information, Systems Coordination staff must make the correction. We have the CASE-HR user role that allows us to make corrections. Only System Admin has this role. If a user needs access to the subsystems in CASE-MIS such as CASE-TR, CASE-GL, CASE-TECHMIS, CASE-CT, etc. the user must input a BEAR'S request and Systems Coordination Staff updates the roles for the user and is an approver on the BEAR'S request.

4.1 Who owns and operates the system (IRS Owned and Operated, IRS Owned and Contractor Operated, Contractor Owned and Operated)?

IRS Owned and Operated

4.2 If a contractor owns or operates the system, does the contractor use subcontractors?

4.5 Identify the roles and their access level to the PII data. For contractors, indicate whether their background investigation is complete or not.

Users Yes Read and Write Managers Yes Read-Only Sys. Administrators Yes Administrator Developers Yes Read-Only

- 4.51 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
- 4.52 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
- 4.53 How many records in the system are attributable to members of the public? Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not Applicable".

  More than 1,000,000
- 4.54 If records are attributable to a category not mentioned above in 4.51 through 4.53, please identify the category and the number of corresponding records to the nearest 10,000. If none, enter "Not Applicable".

Not Applicable

4.6 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 BEARS process. These management analysts determine the level of access granted to each user by the application.

5.1 Please describe any privacy risks, civil liberties and/or security risks identified for the system that need to be resolved and what is the mitigation plan?

The present state of the CASE-MIS system is highly commendable, as it operates without any underlying privacy concerns, civil liberties infringements, or security threats that require immediate attention or resolution. This assessment is a testament to the rigorous protocols and measures put in place to ensure the system's functionality remains in accordance with established legal and ethical standards. By prioritizing data privacy and security, the CASE-MIS system not only guarantees the protection of personal information of individuals involved but also upholds their civil liberties. Through continual monitoring and regular audits, any potential vulnerabilities or risks are promptly identified and addressed, further bolstering the system's robustness and strengthening public trust. The seamless operation of the CASE-MIS system signifies the successful integration of advanced technology with ethical considerations, resulting in a reliable and secure platform for efficient case management.

5.11 Is there a Risk Assessment Form and Tool (RAFT) associated with this system on file with your organization or the IRS Risk Office.

No

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

# **Interfaces**

# **Interface Type**

Other Organization

Agency Name

Bankruptcy Courts, US Tax Court, District Court, Circuit Court

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Mail

# **Interface Type**

IRS Systems, file, or database

Agency Name

Tax Litigation Counsel Automated Tracking System (TLCATS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

# **Interface Type**

IRS Systems, file, or database

Agency Name

**SAAS** 

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

# **Interface Type**

Other Organization

Agency Name

Department of Justice (DoJ)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method Mail

## **Interface Type**

IRS Systems, file, or database

Agency Name

Human Resources Reporting Center (HRRC)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

# **Systems of Records Notices (SORNs)**

#### **SORN Number & Name**

IRS 90.006 - Chief Counsel Human Resources and Administrative Records

Describe the IRS use and relevance of this SORN.

Chief Counsel Human Resources and Administrative R

#### **SORN Number & Name**

IRS 90.005 - Chief Counsel Library Records

Describe the IRS use and relevance of this SORN.

Chief Counsel Library Records

## **SORN Number & Name**

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

Describe the IRS use and relevance of this SORN.

Chief Counsel Litigation and Advice (Civil) Record

## **SORN Number & Name**

IRS 90.001 - Chief Counsel Management Information System Records

Describe the IRS use and relevance of this SORN.

To coordinate searches and to make disclosure determinations with respect to Chief Counsel National Office records sought under FOIA, the Privacy Act, and 26 U.S.C. 6110. To respond to Privacy Act requests to amend Chief Counsel National Office records. To process user fees pertaining to Private Letter Rulings, Change in Accounting Methods (Form 3115), Change in Accounting Periods (Form 1128), Advance Pricing Agreements, and Closing Agreements. To process files for the payment of court judgments.

#### **SORN Number & Name**

IRS 90.001 - Chief Counsel Management Information System Records

Describe the IRS use and relevance of this SORN.

Chief Counsel Management Information System Record

### **SORN Number & Name**

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

Describe the IRS use and relevance of this SORN.
Chief Counsel Litigation and Advice (Criminal) Rec

## **SORN Number & Name**

IRS 90.004 - Chief Counsel Legal Processing Division Records Describe the IRS use and relevance of this SORN. Chief Counsel Legal Processing Division Records

# **Records Retention**

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

General Records Schedule (GRS)

What is the GRS/RCS Item Number?

5.2

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item. CASE-MIS materials can be erased or purged from the system under IRM 1.15.6 and in accordance with General Records Schedule (GRS) 5.2, item 020, after capture in official files or when no longer needed for business, or when no longer needed for business use, whichever is later.

## What is the disposition schedule?

Official recordkeeping copies of IRS Office of Chief Counsel legal files are currently maintained in paper in accordance with IRS Records Control Schedule (RCS) Document 12990, RCS Chapters 13 and 14 for Chief and Associate Counsel. Counsel Automated System Environment (CASE-MIS) records needed as part of the official files are printed and associated with the closed paper files. CASE-MIS materials can be erased or purged from the system under IRM 1.15.6 and in accordance with General Records Schedule (GRS) 5.2, item 020, after capture in official files or

when no longer needed for business, or when no longer needed for business use, whichever is later.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

IRS Records Control Schedule (RCS)

What is the GRS/RCS Item Number?

Document 12990

What type of Records is this for?

Paper

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

RCS Chapters 13 and 14 for Chief and Associate Counsel

What is the disposition schedule?

Official recordkeeping copies of IRS Office of Chief Counsel legal files are currently maintained in paper in accordance with IRS Records Control Schedule (RCS) Document 12990, RCS Chapters 13 and 14 for Chief and Associate Counsel. Counsel Automated System Environment (CASE-MIS) records needed as part of the official files are printed and associated with the closed paper files. CASE-MIS materials can be erased or purged from the system under IRM 1.15.6 and in accordance with General Records Schedule (GRS) 5.2, item 020, after capture in official files or when no longer needed for business, or when no longer needed for business use, whichever is later.