Date of Approval: **October 14, 2020**

PIA ID Number: **5500**

SYSTEM DESCRIPTION

Enter the full name and acronym for the system, project, application and/or database.

Reporting Compliance Case Management System, RCCMS

Is this a new system?

No

Is there a PCLIA for this system?

Yes

What is the full name, acronym and milestone of the most recent PCLIA?

#2777, Reporting Compliance Case Management System, RCCMS

What is the approval date of the most recent PCLIA?

10/18/2017

Changes that occurred to require this update:

Addition of Personally Identifiable Information (PII)

Significant System Management Changes

New Access by IRS employees or Members of the Public

New Interagency Use

Expiring PCLIA

Were there other system changes not listed above?

Yes

What were those changes?

RCCMS and RCCMS-IF Reporting changes. Form and Field modifications due to business process changes, including those to accommodate Exam LSS Project requests, AIMS/RICS interfaces, Pay.gov interface and new Appeals/Counsel users. Pay.gov interface update to track payments or refunds for voluntary Compliance (VCP) cases.

What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.

Tax Exempt & Government Entities (TE/GE) Investment Executive Steering Committee (IESC)

Current ELC (Enterprise Life Cycle) Milestones:

Operations & Maintenance (i.e. system is currently operational)

Is this a Federal Information Security Management Act (FISMA) reportable system?

Yes

GENERAL BUSINESS PURPOSE

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.

RCCMS is a tool that gives TE/GE personnel the capability to perform all of the following: Division-wide inventory control; Quality Management; Compliance testing; and Education, outreach, and team examination monitoring. RCCMS mitigates the need for multiple systems by leveraging existing systems interfaces and significantly reducing the manual processing through its system-wide integration and standardization. New roles added to accommodate Appeals/Counsel. New role: "Counsel Attorney Reviewer" for the Counsel users.

PII DETAILS

Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any other type of Sensitive but Unclassified (SBU) information or PII such as information about IRS employees or outside stakeholders?

Yes

Does the system use, collect, receive, display, store, maintain, or disseminate Social Security Numbers (SSN's) or tax identification numbers (i.e. last 4 digits, etc.)?

Yes

What types of tax identification numbers (TIN) apply to this system?

Social Security Number (SSN)

List the approved Treasury uses of the SSN:

When there is no reasonable alternative means for meeting business requirements

Explain why the authorized use(s) above support the new or continued use of SSNs (or tax identification numbers).

The Office of Management and Budget Circular A-130 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs, which the Service continues to develop strategies to meet. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. The RCCMS system requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer for intergovernmental communications. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

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

There are no plans in place.

Employer Identification Number

Other Taxpayer Identification Number

Does this system use, collect, receive, display, store, maintain or disseminate other (non-SSN) PII (i.e. names, addresses, etc.)?

Yes

Specify the PII Elements:

Name

Mailing address

Phone Numbers

E-mail Address

Standard Employee Identifier (SEID)

Tax Account Information

Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?

Yes

Specify the types of SBU from the SBU Types List:

Agency Sensitive Information   Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission

Are there other types of SBU/PII used in the system?

Yes

Describe the other types of SBU/PII that are applicable to this system.

Collect tax entity's name, Practitioner Tax Identification Number (PTIN), SSN/EIN, address, plan number, plan sponsor, and/or contact person's name. Also, collect IRS employee's name, SSN, SEID, group number, phone number and badge number. Collect Power of Attorney (POA) name, address, and phone number. Additional POA information, RCCMS collects three POAs for each case, one primary and two secondary.

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

PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, & 6012e(a)

SSN for tax returns and return information is Internal Revenue Code Section 6109

Has the authority been verified with the system owner?

Yes

BUSINESS NEEDS AND ACCURACY

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 tax identification numbers) are used, explicitly explain why use of SSNs meets this criteria. Be specific.

RCCMS provides TE/GE personnel with the capability to perform operating division-wide inventory control, compliance testing, education & outreach and team examination monitoring. Each activity will be represented by an activity code and project code. In order to be unique, the activities require a unique combination of identifying information including SSN/EIN, MFT code, file source code, TIN type and tax period.

How is the SBU/PII verified for accuracy, timeliness and completion?

RCCMS receives taxpayer information from internal IRS systems. This information is uploaded into RCCMS. This data can be verified and updated for accuracy by the field agent assigned to the case. IRS employee information is obtained from the employee completing an OL5081. The employee information can be updated by the employee opening a KISAM ticket or a modified OL5081.

PRIVACY ACT AND SYSTEM OF RECORDS

The Privacy Act requires Federal agencies that maintain a system of records to publish systems of records notices (SORNs) in the Federal Register for records from which information is retrieved by any personal identifier for an individual who is a US citizen or an alien lawfully admitted for permanent residence. The Privacy Act also provides for criminal penalties for intentional noncompliance.

Does your application or this PCLIA system pertain to a group of any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence? An identifier may be a symbol, voiceprint, SEID, or other personal identifier that is used to retrieve information.

Yes

Identify the Privacy Act SORN(s) that cover these records.

IRS 34.037   Audit Trail and Security Records

IRS 42.001   Examination Administrative Files

IRS 42.008   Audit Information Management System

IRS 42.021   Compliance Programs and Projects Files

IRS 50.222   Tax Exempt/Government Entities (TE/GE) Case Management Records

RESPONSIBLE PARTIES

Identify the individuals for the following system roles:

Official Use Only

INCOMING PII INTERFACES

Does the system receive SBU/PII from other systems or agencies?

Yes

Does the system receive SBU/PII from IRS files and databases?

Yes

Enter the files and databases:

System Name: Return Information Control System (RICS)
Current PCLIA: Yes
Approval Date: 7/10/2020
SA&A: Yes
ATO/IATO Date: 9/30/2020

Does the system receive SBU/PII from other federal agency or agencies?

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).

Name: Pay.gov
Transmission Method: EFTU / XML format
ISA/MOU: No

Does the system receive SBU/PII from State or local agency (-ies)?

No

Does the system receive SBU/PII from other sources?

No

Does the system receive SBU/PII from Taxpayer forms?

Yes

Please identify the form number and name:

Form Number: 1023   Form Name: Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

Form Number: 1120-POL   Form Name: U.S. Income Tax Return for Certain Political Organizations

Form Number: 8328   Form Name: Carry forward Election of Unused Private Activity Bond Volume Cap

Form Number: 1024   Form Name: Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120

Form Number: CT-1   Form Name: Employer's Annual Railroad Retirement Tax Return

Form Number: 1040   Form Name: U.S. Individual Income Tax Return

Form Number: 5310   Form Name: Application for Determination Upon Termination

Form Number: 1120-SF   Form Name: U.S. Income Tax Return for Settlement Funds (Under Section 468B)

Form Number: 8872   Form Name: Political Organization Report of Contributions and Expenditures

Form Number: 8871   Form Name: Political Organization Notice of Section 527 Status

Form Number: 8703   Form Name: Annual Certification of a Residential Rental Project

Form Number: 926   Form Name: Return by a U.S. Transferor of Property to a Foreign Corporation

Form Number: 990-C   Form Name: Farmer's Cooperative Association Income Tax Return

Form Number: 6707A   Form Name: Computation of Individual Net Operating Loss (NOL) and Carryback

Form Number: 1120-RIC   Form Name: U.S. Income Tax Return For Regulated Investment Companies

Form Number: 4461-A   Form Name: Application for Approval of Master or Prototype or Volume Submitter Defined Benefit Plan

Form Number: 5310-A   Form Name: Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities

Form Number: 8038-GC   Form Name: Consolidated Information Return for Small Tax-Exempt Government Bond Issues

Form Number: 5500-EZ   Form Name: Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan

Form Number: 1120-L   Form Name: U.S. Life Insurance Company Income Tax Return

Form Number: 942   Form Name: Employer's Quarterly Tax Return for Household Employees

Form Number: 5768   Form Name: Election/Revocation of Election by an Eligible Sec. 501(c)(3) Organization to Make Expenditures

Form Number: 4720   Form Name: Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the IRC

Form Number: 5500-R   Form Name: Registration Statement of Employee Benefit Plan

Form Number: 5500   Form Name: Annual Return/Report of Employee Benefit Plan

Form Number: 940   Form Name: Employer's Annual Federal Unemployment (FUTA) Tax Return

Form Number: 1120-ND   Form Name: Return for Nuclear Decommissioning Funds and Certain Related Persons

Form Number: CT-2   Form Name: Employee Representative's Quarterly Railroad Tax Return

Form Number: 8038-G   Form Name: Information Return for Government Purpose Tax-Exempt Bond Issues

Form Number: 1120-REIT   Form Name: U.S. Income Tax Return for Real Estate Investment Trusts

Form Number: 1120-H   Form Name: U.S. Income Tax Return for Homeowners Associations

Form Number: 4461   Form Name: Application for Approval of Master or Prototype or Volume Submitter Defined Contribution Plans.

Form Number: 8038B   Form Name: Information Return for Build America Bonds and Recovery Zone Economic Development Bonds

Form Number: 8038TC   Form Name: Information Return for Tax Credit and Specified Tax Credit Bonds as the result of the new Hire bill

Form Number: 1040-NR   Form Name: U.S. Nonresident Alien Income Tax Return

Form Number: 5306   Form Name: Application for Approval of Prototype or Employer Sponsored I.R.A.

Form Number: 1120-PC   Form Name: U.S. Property and Casualty Insurance Company Income Tax Return

Form Number: 8038-T   Form Name: Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate

Form Number: 959   Form Name: United States Information Return with Respect to the Creation or Organization

Form Number: 720   Form Name: Quarterly Federal Excise Tax Return

Form Number: 2290   Form Name: Heavy Highway Vehicle Use Tax Return

Form Number: 8804   Form Name: Annual Return for Partnership Withholding Tax (Section 1446)

Form Number: 990   Form Name: Return of Organization Exempt From Income Tax

Form Number: 940-EZ   Form Name: Employer's Annual Federal Unemployment (FUTA) Tax Return

Form Number: 990-N   Form Name: Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 99

Form Number: 4461-B   Form Name: Application for Approval of Master or Prototype or Volume Submitter Plans.

Form Number: 990-PF   Form Name: Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

Form Number: 8870   Form Name: Information Return for Transfers Associated With Certain Personal Benefit Contracts

Form Number: 5227   Form Name: Split-Interest Trust Information Return

Form Number: 990-BL   Form Name: Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Person

Form Number: 8038-R   Form Name: Request for Recovery of Overpayment Under Arbitrage Rebate Provisions

Form Number: 1120-F   Form Name: U.S. Income Tax Return of a Foreign Corporation

Form Number: 1028   Form Name: Application for Recognition of Exemption

Form Number: 944   Form Name: Employer's ANNUAL Federal Tax Return

Form Number: 1041   Form Name: U.S. Income Tax Return for Estates and Trusts

Form Number: 730   Form Name: Monthly Tax Return for Wagers

Form Number: 1120-FSC   Form Name: U.S. Income Tax Return of a Foreign Sales Corporation

Form Number: 1065   Form Name: U.S. Return of Partnership Income

Form Number: 1040-SS   Form Name: U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents o

Form Number: 11-C   Form Name: Occupational Tax and Registration Return for Wagering

Form Number: 1042   Form Name: Annual Withholding Tax Return for U.S. Source Income of Foreign Persons

Form Number: 1120-A   Form Name: U.S. Corporation Short-Form Income Tax Return

Form Number: 990-T   Form Name: Exempt Organization Business Income Tax Return

Form Number: 5300   Form Name: Application for Determination for Employee Benefit Plan

Form Number: 941   Form Name: Employer's Quarterly Federal Tax Return

Form Number: 8734   Form Name: Support Schedule For Advance Ruling Period

Form Number: 943   Form Name: Employer's Annual Tax Return for Agricultural Employees

Form Number: 1096   Form Name: Annual Summary and Transmittal of U.S. Information Returns

Form Number: 1120-S   Form Name: U.S. Income Tax Return for an S Corporation

Form Number: 1120   Form Name: U.S. Corporation Income Tax Return

Form Number: 5500-C/R   Form Name: Return/Report of Employee Benefit Plan (with fewer than 100 participants)

Form Number: 6406   Form Name: Short Form Application for Determination for Amendment of Employee Benefit Plan

Form Number: 945   Form Name: Annual Return of Withheld Federal Income Tax

Form Number: 990-EZ   Form Name: Short Form Return of Organization Exempt From Income Tax

Form Number: 1041-A   Form Name: U.S. Information Return Trust Accumulation of Charitable Amounts

Form Number: 5306-A   Form Name: Application for Approval of Prototype Simplified Employee

Form Number: 942   Form Name: Employer's Quarterly Tax Return for Household Employees

Form Number: 8899   Form Name: Notice of Income from Donated Intellectual Property

Form Number: 8300   Form Name: Report of Cash Payments Over $10,000 Received in a Trade or Business

Form Number: 8038   Form Name: Information Return for Tax-Exempt Private Activity Bond Issues

Does the system receive SBU/PII from Employee forms (e.g. the I-9)?

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

Yes

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

Yes

Identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

System Name: Security Audit and Analysis System (SAAS)
Current PCLIA: Yes
Approval Date: 4/6/2020
SA&A: Yes
ATO/IATO Date: 4/29/2020

System Name: RCCMS Information Factory (RCCMS-IF) - subcomponent of RCCMS covered under this PCLIA
Current PCLIA: No
SA&A: No

System Name: Audit Information Management System (AIMS)
Current PCLIA: Yes
Approval Date: 9/19/2018
SA&A: Yes
ATO/IATO Date: 8/22/2020

Identify the authority

Audit Information Management System (AIMS) - An important task of RCCMS is to notify the AIMS interface about updates to cases in RCCMS. AIMS is the IRS system that tracks the status of examination cases, and it must be updated whenever a user works on a case in RCCMS. Security Audit and Analysis System (SAAS) - RCCMS keeps an audit record of what a user reviews, edits, deletes, and accesses in the system. RCCMS then sends the audit record to SAAS. RCCMS-IF (RCCMS Information Factory, or IF) - RCCMS is an application that IRS auditors use to manage their assigned cases. Due to performance considerations, reports should not be executed directly on live transaction data; instead, the data must be moved to the RCCMS-IF environment so that reports can be executed without affecting RCCMS users. Pay.gov to track payments or refunds for voluntary Compliance (VCP) cases.

For what purpose?

RCCMS keeps an audit record of what a user reviews, edits, deletes, and accesses in the system. Application activity is sent to SAAS for security auditing purposes.

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

No

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

No

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

No

Does this system disseminate SBU/PII to other Sources?

No

PRIVACY SENSITIVE TECHNOLOGY

Does this system use social media channels?

No

Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?

No

Does the system use cloud computing?

No

Does this system/application interact with the public?

No

INDIVIDUAL NOTICE AND CONSENT

Was/is notice provided to the individual prior to collection of information?

Yes

How is notice provided? Was the individual notified about the authority to collect the information, whether disclosure is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects on the individual, if any, if they decide not to provide all or any of the requested information?

RCCMS does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent and due process are provided in the tax forms instructions filed by the taxpayer, and pursuant to 5 USC.

Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?

Yes

Describe the mechanism by which individuals indicate their consent choice(s):

RCCMS does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent and due process are provided in the tax forms instructions filed by the taxpayer, and pursuant to 5 USC.

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

The system will allow affected parties the opportunity to clarify or dispute negative determinations per the examination appeals process as outlined in IRS Publication 1 - Your Rights as a Taxpayer, and IRS Publication 5 - Your Appeal Rights and How To Prepare a Protest If You Don't Agree. Due process is provided pursuant to 5 USC.

INFORMATION PROTECTION

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

The following people have access to the system with the specified rights:

IRS Employees

Users: Read Write

Managers: Read Write

System Administrators: Read Write

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

Full set of 'permissions' has been developed to only afford the level of access needed by the specific user to accomplish their job requirements; i.e. have a need to know. These permissions have been developed through business analysis of the requirements needed to accomplish the various functions within the Business Operating Divisions (BOD) (e.g. TEGE) and Functional Operating Divisions (FOD) (e.g. Appeals) compliance processes. Overall access to RCCMS will be controlled through the Online 5081(OL5081) process. The OL5081 is an online form used to request user access for all types of accounts throughout the IRS. The completed OL5081 requires a digital signature and manager's approval. Users are assigned a role based on the user's position. The role determines the level of access to the system.

RECORDS RETENTION SCHEDULE

Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) approved a Records Control Schedule (RCS, IRS Document 12990) for the retention and destruction of official agency records stored in this system?

Yes

How long are the records required to be held under the corresponding GRS or RCS, and how are they disposed of? In your response, please provide the GRS or RCS chapter number, the specific item number, and records series title.

All records housed in the RCCMS system will be erased or purged from the system in accordance with approved retention periods. It is the official repository for data and documents and has National Archives approval to affect data disposition. Any records generated and maintained by the system will be managed according to requirements under IRM 1.15.1 and 1.15.6, and will be destroyed using IRS Records Control Schedule (RCS) 24, Item 79 (approved under DAA-0058-2015-0004, pending publication) and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer.

SA&A OR ASCA

Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?

In-process

When is the anticipated date of the SA&A or ACS completion?

10/14/2020

Describe the system's audit trail.

RCCMS auditable events include 1. Log on to system 2. Log off of system 3. Batch file changes made to an application or database 4. Application critical record change, all system and data interactions concerning Taxpayer Data 5. Changes to database or application records, where the application has been bypassed to produce the change (via a file or other database utility). Content of RCCMS audit records include, 1. Time stamp 2. SEID 3. Type of event 4. Action taken 5. Machine Name 6. Taxpayer's TIN 7. Return Code 8. Error Message 9. Variable Data. RCCMS is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.

PRIVACY TESTING

Does the system require a System Test Plan?

Yes

Is the test plan completed?

No

When is the test plan scheduled for completion?

9/28/2020

Describe what testing and validation activities have been conducted or are in progress to verify and validate that the applicable Privacy Requirements (listed in header) have been met?

SAT test plan for R3.6.0 is scheduled to complete on 9/25/2020. Regression test starts on 9/28/2020. RCCMS SIT/SAT testing uses TREES test accounts to mimic production environment, not utilizing actual production. Test plan and test result stored will be stored in IBM Rational Suite.

SBU DATA USE

Does this system use, or plan to use SBU Data in Testing?

No

NUMBER AND CATEGORY OF PII RECORDS

Identify the number of individual records in the system for each category:

IRS Employees: Under 50,000

Contractors: Not Applicable

Members of the Public: 100,000 to 1,000,000

Other: No

CIVIL LIBERTIES

Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?

No

Is the system information used to conduct 'data-mining' as defined in the Implementing Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804?

No

Will this system have the capability to identify, locate, and monitor individuals or groups of people?

No

Does computer matching occur?

No

ACCOUNTING OF DISCLOSURES

Does the system include or require disclosure of tax or employee information to anyone other than IRS employees 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