

Date of Approval: 02/21/2024
Questionnaire Number: 1075

Basic Information/Executive Summary

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

Taxpayer Advocate Management Inform

Business Unit

National Taxpayer Advocate Service

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.

TAMIS is the principal database of the National Taxpayer Advocate (NTA) and the Taxpayer Advocate Service (TAS). It is an automated, computerized application used to record, control, process, analyze and report on TAS case inventories involving taxpayers who experience significant hardship or other tax account problems caused by the Service's administration of the tax laws, other IRS systemic processes and policies or the tax laws themselves; and who request Taxpayer Advocate relief or assistance in resolving their concerns. Advocate authority and responsibility to consider and act upon taxpayer significant hardship and other tax-related problems and to grant the appropriate relief or assistance is statutorily established by IRC Sections 7803 (c) (2) (A) (i) and 7811. TAMIS is used by TAS personnel and caseworkers to record, manage, process, and resolve all taxpayer cases and issues that fall within the Advocate's jurisdiction.

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 TAMIS application collects an individual's name depending on the nature of the tax return. The name of IRS employee is stored regardless of the type of tax return generated. For members of the public, spouses' names are collected in cases where a joint tax return is submitted. SSN for Taxpayer's, their spouses, and dependents is stored when relevant to the issue. Some PII items are required depending on the case. The TIN of the primary taxpayer is required for each case in the system. Individual Taxpayer Identification Numbers (ITINs), Adoption Taxpayer Identification Numbers (ATINs), and Preparer Taxpayer Identification Numbers (PTINs) are collected when required to address the issue entered into the system. Date of birth is collected on members of the public as needed. Standard Employee Identifiers (SEID) are stored for all employees within the TAMIS system. The public phone numbers stored in the system could be home, business, or other. Employee phone numbers are limited to the business only.

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

Address
Adoption Taxpayer Identification Number
Alien Registration Number
Biometric Information
Centralized Authorization File (CAF)
Citizenship or Migration Status
Credit Card Number
Criminal Investigation Information
Criminal Record
Document Locator Number (DLN)
Driver's License Number
Education Information
Email Address
Employer Identification Number
Employment Information
Family Members
Federal Tax Information (FTI)
Financial Account Number
Individual Taxpayer Identification Number (ITIN)
Internet Protocol Address (IP Address)

Language
Medical History
Name
Non-Tax Proprietary data
Official Use Only (OUO) or Limited Office Use (LOU)
Online Identifiers
Other
Passport Number
Patient Number
Personal Characteristics
Photograph
Preparer Taxpayer Identification Number (PTIN)
Professional License Number
Social Security Number (including masked or last four digits)
Standard Employee Identifier (SEID)
Tax ID Number
Telephone Numbers
Vehicle Identification Number (VIN)

Please explain the other type(s) of PII that this project uses.

Supporting documents needed in providing relief or assistance in resolving
Taxpayer's concern.

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

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

TAMIS is the principal database of the National Taxpayer Advocate (NTA) and the Taxpayer Advocate Service (TAS).

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.

The TAMIS application collects an individual's name depending on the nature of the tax return. The name of IRS employee is stored regardless of the type of tax return generated. For members of the public, spouses' names are collected in cases

where a joint tax return is submitted. SSN for Taxpayer's, their spouses, and dependents is stored when relevant to the issue. Some PII items are required depending on the case. The TIN of the primary taxpayer is required for each case in the system. Individual Taxpayer Identification Numbers (ITINs), Adoption Taxpayer Identification Numbers (ATINs), and Preparer Taxpayer Identification Numbers (PTINs) are collected when required to address the issue entered into the system. Date of birth is collected on members of the public as needed. Standard Employee Identifiers (SEID) are stored for all employees within the TAMIS system. The public phone numbers stored in the system could be home, business, or other. Employee phone numbers are limited to the business only.

1.4 Is this a new system?

No

1.5 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this system?

Yes

1.6 What is the PCLIA number?

7994

1.7 What are the changes and why?

The PCLIA needs updating to reflect the new ESAT audit log and the interface with SPLUNK.

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.

211052

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

Not Applicable

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".

No

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

TAS Executive Governance Board (EGB)

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?

No

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

Yes, individuals can verbally opt-out or refuse to respond to requests for more information.

3.64 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.

Yes, individuals receive notice via the Privacy Act notice in tax return instructions. Information collected directly from the individual is voluntary. The authority and purpose for collection is explained verbally or via Form 911 Request for Taxpayer Advocate Service Assistance.

3.7 Describe the business process allowing an individual to access or correct their information.

TAMIS is not accessible to individuals.

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?

No

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 Read/Write, Managers Read/Write, System Administrators Read/Write

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 10,000

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".

Treasury Inspector General for Tax Administration (TIGTA) under 5,000

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

A user's manager must approve a Business Entitlement Access Request System (BEARS) request for an individual to obtain access. BEARS is used to document access requests, modifications, and terminations. Guardium scan critical and high vulnerabilities.

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?

Negative TIN checking has not been implemented. PIV card authentication isn't used. FISMA 22 POA&M not created. Web application scanners prevented from scanning the application. To mitigate the risks TAMIS will be replaced by a new system and will be decommissioned by 2028.

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?

No

Interfaces

Interface Type

Forms

Agency Name

1040 Individual Income Tax Return and all attachments

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Trained Intake Advocates collect mail and scan physical documents into the system when necessary. T

Interface Type

Forms

Agency Name

1065 Partnership Return

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Trained Intake Advocates collect mail and scan physical documents into the system when necessary. T

Interface Type

IRS Systems, file, or database

Agency Name

Account Management Systems (AMS)

Incoming/Outgoing

Both

Transfer Method

Secure Data Transfer (SDT)

Interface Type

Forms

Agency Name

941 Employment Tax Return

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Trained Intake Advocates collect mail and scan physical documents into the system when necessary. T

Interface Type

Forms

Agency Name

911 Request for Taxpayer Advocate Service Assistance

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Trained Intake Advocates collect mail and scan physical documents into the system when necessary. T

Interface Type

IRS Systems, file, or database

Agency Name

Case Quality Review System

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Other

Other Transfer Method

BOE pulls TAMIS data and exports to CQRS via excel.

Interface Type

IRS Systems, file, or database

Agency Name

SPLUNK

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Other

Other Transfer Method

Splunk uses its own installed universal forwarders to transport the data extracted from the application.

Interface Type

Forms

Agency Name

1120 Corporate Tax Return

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Trained Intake Advocates collect mail and scan physical documents into the system when necessary. T

Interface Type

IRS Systems, file, or database

Agency Name

Business Performance Management System

Incoming/Outgoing
Outgoing (Sending)
Transfer Method
Other

Other Transfer Method

BPMS uses BOE to pull TAMIS data and import it into BPMS.

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.

Routine uses. To identify and track any unauthorized accesses to sensitive but unclassified information and potential breaches or unauthorized disclosures of such information or inappropriate use of government computers to access Internet sites for any purpose forbidden by IRS policy (e.g., gambling, playing computer games, or engaging in illegal activity), or to detect electronic communications sent using IRS systems in violation of IRS security policy.

SORN Number & Name

IRS 00.003 - Taxpayer Advocate Service and Customer Feedback and Survey Records

Describe the IRS use and relevance of this SORN.

Routine uses. To improve quality of service by tracking customer feedback (including complaints and compliments), and to analyze trends and to take corrective action on systemic problems.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

INTERNAL REVENUE SERVICE RECORDS CONTROL
SCHEDULE (RCS) 9 TAXPAYER ADVOCATE

What is the GRS/RCS Item Number?

94

What type of Records is this for?

Both (Paper and Electronic)

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

Disposition instructions are published in IRS Document 12990 under Records Control Schedule (RCS) 9 for Taxpayer Advocate, Item 94.

What is the disposition schedule?

TAMIS case management data is approved for deletion/destruction three years after cut off. Cut off occurs at the end of the Fiscal Year in which the case is closed (Job No. N1-58-09-81, approved 12/1/09).