Date of Approval: 03/10/2025 Questionnaire Number: 1988

# **Basic Information/Executive Summary**

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

Tax Litigation Counsel Automated Tracking

Acronym:

**TLCATS** 

**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.

Tax Litigation Counsel Automated Tracking System (TLCATS), also known as Counsel Automated Systems Environment-Tax Litigation Counsel Automated Tracking System (CASE-TLCATS), is a key management information system used by the Office of Chief Counsel to track all aspects of Tax Litigation cases. It is an online interactive and batch processing system that allows Chief Counsel personnel to store and retrieve case data throughout all phases of the Tax Litigation process allowing for case coordination nationwide. TLCATS also tracks case events and due dates for items due to the taxpayer, Tax Court, Federal District Courts, Federal Court of Claims, Federal Courts of Appeals, and Supreme Court. It tracks trial calendars and provides the U.S. Tax Court, through Chief Counsel, with a status of those cases on each trial calendar. TLCATS provides Chief Counsel management with case statistics at various organizational levels.

# **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 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 TLCATS system requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time.

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

Address

**Email Address** 

Employer Identification Number

Internet Protocol Address (IP Address)

Name

Social Security Number (including masked or last four digits)

Telephone Numbers

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 Is this PCLIA a result of the Inflation Reduction Act (IRA)?
No

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?

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? 6796

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

Tax Litigation Counsel Automated Tracking

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.)

Expiring Date: 2/28/2025

- 5 Is this system considered a child system/application to another (parent) system? No
- 5.1 Identify the parent system's approved PCLIA number.

There is no parent application.

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

There is no parent system.

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.

For TL-CATS, the Tailoring Approach will remain the same as before. We are currently in a Break-Fix production support category and do not have any releases planned for this year.

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.

Internal Management Governance Board (IM GB)

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.

211042

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?

No

13 Does this system/application interact with the public?

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

There is implied consent by the taxpayer as it is the taxpayer that initiates a case within TL-CATS by filing a petition with the US Tax Court to litigate a matter of tax law as it applies to the taxpayer's filing. Without this petition from the taxpayer and the taxpayer supplying the related PII information, there is no resulting records related to a taxpayer within the TL-CATS application.

- 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.
  - 1) The IRS has the authority to collect the information as it has been granted that authority by the US Congress and related tax laws. 2) The collection of the PII data is mandatory via the requirement of citizens to file their taxes timely in compliance with the US Tax law. 3) The purpose of the PII data that TL-CATS collects is to litigate the taxpayer's petition to the court to settle a difference in interpretation of the US Tax law. 4) The information collected is shared with the US Tax Court and the Office of Chief Counsel which is the litigative body that represents the United States in Tax Litigation matters. 5) The effects to the

taxpayer if the necessary information is not provided is that the taxpayer's petition to the US Tax Court can be dismissed and not heard in court.

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

Information is not collected by any third party.

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

An individual after filing their petition to the US Tax court would need to file an amended petition, legal reply or legal answer document with the US Tax court if there are any necessary changes to their information filed within the US Tax court and the TL-CATS application.

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

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.)

Roles: User, Manager, Developer, or System Administrators Access Level: Read Only, Read and Write, or an Administrator.

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.

The information within TLCATS comes from various IRS Systems and forms. Those systems and forms provide the Privacy Act Notice to individuals. TLCATS 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 via the IRS systems and their related tax forms instructions, and pursuant to 5 USC. Published System of Records Notice in the Federal Register. The IRS has the legal right to ask for information per IRC sections 6001, 6011, and 6012(a), and their regulations. The regulations state that "taxpayers must file a return or statement with IRS for any tax they are liable for". Their response is mandatory under these sections.

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".

Not applicable as this is undeterminable within the TL-CATS application. While an IRS employee is also a taxpayer, they are free to also file a petition to the US Tax court to litigate a deficiency notice or adverse determination notice received, there is no way to determine whether the taxpayer is an IRS employee by the

petition filed with the US Tax court. TL-CATS relies on the UNAX process in place if a Chief Counsel Office person is assigned to a case involving an IRS employee.

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".

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".

Every case matters record within the TL-CATS application is the result of a taxpayer filing a petition to go to the US Tax Court to litigate tax law as a response to a deficiency notice or adverse determination notice received. Therefore, since a taxpayer is a member of the public "more than 1,000,000" are attributable but no records are accessible within the application by the public.

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?

The Business Entitlement Access Request System (BEARS) is the replacement for OL5081. All managers of record established for their specific employees. Access to the data is determined by the manager based on a user's position and need-to-know. The manager will request a user to be added. They must submit the request via the BEARS process to request access to the System.

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.

  The system does not maintain any information describing how any individual exercises their rights guaranteed by the First Amendment. No security risks identified that need to be resolved.
- 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.

  No
- 26 Describe this system's audit trail in detail. Provide supporting documents.

  As users perform interactions with taxpayer data within the system, TLCATS generates SAAS-compatible XML audit log records. Those records are sent to SAAS on a daily basis through Enterprise File Transfer Utility (EFTU). More

detailed information can be found in the TLCATS Audit Plan and TLCATS SAAS Interface Control Document (ICD). TLCATS is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.

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

### **Interfaces**

### **Interface Type**

IRS Systems, file, or database

Agency Name

**CEAS** 

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

### **Interface Type**

IRS Systems, file, or database

Agency Name

**ACS** 

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

### **Interface Type**

IRS Systems, file, or database

Agency Name

US Tax Court (DAWSON)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

### **Interface Type**

IRS Systems, file, or database

Agency Name

**CASE-MIS** 

Incoming/Outgoing

Outgoing (Sending)

Electronic File Transfer Utility (EFTU)

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

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

IRS 44.003 - Appeals Centralized Data

Describe the IRS use and relevance of this SORN.

The data elements are required to perform litigation activities with the courts. An entity may have more than one legal case before the court with different persons associated with each case. The taxpayer data provides the means to identify parties to the legal case. and the persons associated with a particular case. Attorney's names are needed for contacting the parties on a case before the court.

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

IRS 44.001 - Appeals Case Files

Describe the IRS use and relevance of this SORN.

The data elements are required to perform litigation activities with the courts. An entity may have more than one legal case before the court with different persons associated with each case. The taxpayer data provides the means to identify parties to the legal case. and the persons associated with a particular case. Attorney's names are needed for contacting the parties on a case before the court.

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

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

The data elements are required to perform litigation activities with the courts. An entity may have more than one legal case before the court with different persons associated with each case. The taxpayer data provides the means to identify parties to the legal case. and the persons associated with a particular case. Attorney's names are needed for contacting the parties on a case before the court.

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

IRS 90.001 - Chief Counsel Management Information System Records

Describe the IRS use and relevance of this SORN.

The data elements are required to perform litigation activities with the courts. An entity may have more than one legal case before the court with different persons associated with each case. The taxpayer data provides the means to identify parties to the legal case. and the persons associated with a particular case. Attorney's names are needed for contacting the parties on a case before the court.

### **Records Retention**

What is the Record Schedule System?
Non-Record

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item. All data stored in the system will be erased or purged at the conclusion of their retention period(s) as required under Internal Revenue Manual (IRM )1.15.6. It is not the official repository for data and documents and does not require National Archives approval to affect data disposition. Any new records generated by the system will be managed according to requirements under IRM 1.15. Original records maintained will be destroyed using IRS Records Control Schedules 13 (IRM 1.15.13) and 14 (IRM 1.15.14) for Chief and Associate Counsel and as coordinated with the IRS Records and Information Management Program and IRS Records Officer.

What is the disposition schedule? Unknown

### **Data Locations**

What type of site is this?

SharePoint Online (SPO) Collection

What is the name of the SharePoint Online (SPO) Collection?

TM-IT-ACIOAD-Counsel/Modernization Section

What is the sensitivity of the SharePoint Online (SPO) Collection? Not Applicable

What is the URL of the item, if applicable?

https://irsgov.sharepoint.com/sites/IMD\_CMS/Pages/Home.aspx?e =1%3A4b0778ca84a646318748728b24b46930

Please provide a brief description of the SharePoint Online (SPO) Collection.

Counsel/Modernization Section manages the Tax Litigation Counsel Automated Tracking System (TLCATS), which is vital to the Chief Counsel Organization and the Tax Court.

What are the incoming connections to this SharePoint Online (SPO) Collection?

Project related documentation

What type of site is this?

System

What is the name of the System?

TL-CATS DB2 Database DJCTSP01

What is the sensitivity of the System?

Federal Tax Information (FTI)

Please provide a brief description of the System.

IBM DB2 Relational Database for the TL-CATS application

What are the incoming connections to this System?

Java User Interface, Business Objects User Interface, Mainframe COBOL batch processing through CNTL-M.

What are the outgoing connections from this System?

There are outgoing connections to other IRS applications via EFTU transfer of data file extracts.