

Counsel Automated Systems Environment – Management Information System (CASE – MIS) – Privacy Impact Assessment

PIA Approval Date – Mar. 23, 2009

System Overview

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 processes personally identifiable information (PII) for both taxpayers and employees. The taxpayer PII stored within CASE–MIS includes: entity, name, Social Security Number (SSN)/Taxpayer Identification Number (TIN), phone number, address, docket number, amount at issue in litigation, lien, judgment, payments, offense, forfeiture, and/or penalty/interest. The employee PII stored within CASE–MIS includes: name and login ID. The CASE–MIS application contains various functions that work together to accomplish the application’s purpose.

Systems of Records Notice (SORN):

- IRS 34.037--IRS Audit Trail and Security Records System
- IRS 36.003--General Personnel and Payroll Records
- IRS 90.001--Chief Counsel Criminal Tax Case Files
- IRS 90.002--Chief Counsel Disclosure Litigation Case Files
- IRS 90.003--Chief Counsel General Administrative Systems
- IRS 90.004--Chief Counsel General Legal Services Case Files
- IRS 90.005--Chief Counsel General Litigation Case Files
- IRS 90.009--Chief Counsel Field Services Case Files
- IRS 90.010--Digest Room Files Containing Brief, Legal Opinions, and Digests of Documents Generated Internally or by the Department of Justice Relating to the administration of the Revenue Laws.
- IRS 90.011--Attorney Recruiting Files
- IRS 90.013--Legal Case Files of the Chief Counsel, Deputy Chief Counsel and Associate Chief Counsels
- IRS 90.015--Reference Records of the Library in the Office of Chief Counsel
- IRS 90.016--Counsel Automated Tracking System (CATS) Records
- IRS 90.017--Correspondence Control and Records, Associate Chief Counsel (Technical and International)

Data in the System

1. Describe the information (data elements and fields) available in the system in the following categories:

- A. Taxpayer – Entity, name, SSN/TIN, and may contain phone number, address, docket number, amount at issue in litigation, lien, judgment, payments, offense, forfeiture, and/or penalty/interest.
- B. Employee – name and login ID. For CASE–HR employee’s SSN is required.
- C. Audit Trail Information – User login/logout time, timestamp, action by each role (i.e., system administrator, database administrator, user, etc), success/failure of operation, table structure changes, insertions/updates/deletions of Criminal Tax data, and various other auditable events.

- D. Other – Contact data includes judge names, Department of Justice Attorney names, and names of individuals that will or have testified in a court proceeding.

2. Describe/identify which data elements are obtained from files, databases, individuals, or any other sources.

- A. IRS: – The Counsel Automated Systems Environment – Tax Litigation Counsel Automated Tracking System (CASE–TLCATS) application indirectly sends an update of case status to the CASE–MIS application and its subsystems daily via FTP. These updates are obtained from the mainframe that houses CASE–TLCATS via batch processes. There is no direct interconnection between CASE–MIS and CASE–TLCATS.
- B. Taxpayer – All taxpayer information is received directly from taxpayers and entered by the appropriate CASE Coordinators and CASE Operators into CASE–MIS and its subsystems. This information may include entity, name, SSN/TIN, phone number, address, docket number, amount at issue in litigation, lien, judgment, payments, offense, forfeiture, and/or penalty/interest.
- C. Employee – All employee information utilized for CASE–MIS and its subsystems has to do with the CASE Coordinators and CASE Operators handling the taxpayer inputs. This information includes their name and login ID. The employee’s SSN is also needed for the CASE–HR subsystem.
- D. Other Federal Agencies – Similar to the taxpayers, the Department of Justice provides the following data elements on groups and individuals to CASE–MIS and all subsystems (excluding CASE–TR and CASE–TM): entity, name, SSN/EIN, phone number, address, amount at issue, lien, judgment, payments, offense, forfeiture, income, and/or penalty/interest.
- The U.S. Tax Court, Federal Court, and District Courts provide contact names and phone numbers, along with case number, docket number, lien judgment, payments, and forfeitures to all CASE–MIS sub–systems (except CASE–TR).
 - The CASE–TM subsystem maintains contact names and phone numbers from personnel within the Department of Treasury, Department of Labor, and the Pension Benefits Guarantee Corporation.

3. Is each data item required for the business purpose of the system? Explain.

Yes. The data contained in the CASE–MIS application and its subsystems is critical to Counsel's ability to handle taxpayer cases, correspondence, employee training records, employee personnel data and employee work schedule data. 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. Legal addresses, judges and Chief Counsel Attorney names are needed for contacting the parties on a case before the court. Employee ID's enable the system to identify authorized users and track access.

4. How will each data item be verified for accuracy, timeliness, and completeness?

Information is provided by Federal Courts and IRS. Each data item is reviewed by Chief Counsel personnel for accuracy, timeliness and completeness.

5. Is there another source for the data? Explain how that source is or is not used.

No, there is no other source for the data.

6. Generally, how will data be retrieved by the user?

Data is generally accessed on-line from secure locations within the Office of Chief Counsel. Data is accessible on a need-to-know basis. The user must enter their system identification and password to gain access to the CASE-MIS application and its subsystems. At that point, users can perform queries on the database to access information cases that pertain to their cases or assignments.

7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?

Yes. Data is stored and is retrievable by a unique case number assigned by the U.S. Tax Court (for docketed cases) or by a unique system-generated case number (for non-docketed or refund litigation cases), and can also be retrieved by taxpayer name, TIN, and employee name.

Access to the Data

8. Who will have access to the data in the system (Users, Managers, System Administrators, Developers, Others)?

Access to the CASE-MIS application and its subsystems is granted on a need-to-know basis as authorized by immediate managers. Users are assigned roles within each CASE-MIS sub-system. There are generally three main user roles for the sub-systems in CASE-MIS. Besides users, authorized database administrators also have access to the data stored within CASE-MIS and its subsystems:

Role: Operator

Permission: Allows users with this role to access screens and data specific to an assigned scope within the sub-system

Role: Coordinator

Permission: Allows users with this superuser role to access all screens and data within the sub-system and assign access to other users

Role: Attorney

Permission: Allows users with this role to access screens and data specific to their cases for research purposes only

Role: Developers

Permission: Have access to data in the development environment, as well as read-only access to the production environment for running ad hoc reports in accordance with Fire Call procedures.

Role: System Administrators

Permission: Have access to the hardware and software, but not the actual CASE-MIS data.

Role: Testers

Permission: Only have access to the data in the test environment for testing purposes.

Role: Contactors

Permission: Are sometimes employed for administration purposes. If a contractor is employed, they must have a Moderate Risk background investigation performed.

9. How is access to the data by a user 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 On-Line 5081 process. These management analysts determine the level of access granted to each user by the application. Contractors are sometimes employed for administration purposes. If a contractor is employed, they must have a Moderate Risk background investigation performed.

10. Do other IRS systems provide, receive, or share data in the system?

Yes.

- Counsel Automated Systems Environment – Tax Litigation Counsel Automated Tracking System (CASE-TLCATS) – Sends a daily update of case status to CASE-MIS via FTP.

11. Have the IRS systems described in Item 10 received an approved Security Certification and Privacy Impact Assessment?

Yes.

Counsel Automated Systems Environment – Tax Litigation Counsel Automated Tracking System (CASE-TLCATS)

- Certification and Accreditation (C&A)/ Authority to Operate (ATO) – May 9, 2006, expires on May 9, 2009
- Privacy Impact Assessment (PIA) – February 18, 2009, expires on February 18, 2012

12. Will other agencies provide, receive, or share data in any form with this system?

Yes. The Department of Justice provides the following data elements on groups and individuals to CASE-MIS and all subsystems (excluding CASE-TR and CASE-TM): entity, name, SSN/EIN, phone number, address, amount at issue, lien, judgment, payments, offense, forfeiture, income, and/or penalty/interest. The U.S. Tax Court, Federal Court, and District Courts provide contact names and phone numbers, along with case number, docket number, lien judgment, payments, and forfeitures to all CASE-MIS sub-systems (except CASE-TR). The CASE-TM subsystem maintains contact names and phone numbers from personnel within the Department of Treasury, Department of Labor, and the Pension Benefits Guarantee Corporation.

Administrative Controls of Data

13. What are the procedures for eliminating the data at the end of the retention period?

Records are maintained in accordance with Internal Revenue Manual (IRM) 1.15.13 “Records Control Schedule for the Chief Counsel” #1. “Destroy after two years or when material is obsolete or superseded.”

14. Will this system use technology in a new way?

No. This system will not use technology in a new way.

15. Will this system be used to identify or locate individuals or groups? If so, describe the business purpose for this capability.

Yes. The CASE-MIS application and its subsystems is used to identify individuals or groups who have filed petitions with the U.S. Tax Court or other federal courts in which the IRS is a respondent. Such cases may be identified by common case elements (i.e., tax shelter involvement, issues, etc.) in order for the Office of Chief Counsel to develop a fair and consistent litigation strategy.

16. Will this system provide the capability to monitor individuals or groups? If yes, describe the business purpose for this capability and the controls established to prevent unauthorized monitoring.

No. The CASE–MIS application and its subsystems is not used to monitor individuals or groups other than by monitoring the cases docketed with the U.S. Tax Court and other federal courts, and monitor the amount of time employees devote to individual cases.

17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently?

No. CASE–MIS is a management information system. As a result, it cannot treat taxpayers or employees disparately.

18. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action?

Not applicable. The CASE–MIS application and its subsystems do not make or track negative determinations. Additionally, this application does not hinder the standard process, whereby taxpayers maintain due process rights that follow the IRS's normal appeals process.

19. If the system is web–based, does it use persistent cookies or other tracking devices to identify web visitors?

No. CASE–MIS, while web–based, does not use persistent cookies or other tracking devices to identify web visitors.

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