

Counsel Automated Systems Environment Tax Litigation – Counsel Automated Tracking System (CASE–TLCATS) – Privacy Impact Assessment

PIA Approval Date – Jul. 11, 2011

System Overview

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 coordination nationwide. Case data includes privacy information [taxpayer name, taxpayer address, Social Security Number (SSN), and Taxpayer Identification Number (TIN)]. CASE–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 the Supreme Court. The application tracks trial calendars and provides the U.S. Tax Court, through the Chief Counsel, with a status of those cases on each trial calendar. CASE–TLCATS provides the Chief Counsel business unit (BU) management with case statistics at various organizational levels.

Systems of Records Notice (SORN):

- IRS 90.16 --Chief Counsel Systems Environment
- IRS 34.037--IRS Audit Trail & Security Records
- IRS 44.001--Appeals Case Files
- IRS 44.003--Appeals Centralized Data Systems

Data in the System

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

A. Taxpayer:

- Entity (e.g. corporation name, etc.) and persons associated with case
- Name
- SSN
- EIN
- Address
- Tax Court Case Number
- CASE–TYPE
- CASE–DATE
- Docket Number

B. Employee: Attorney's name working on case

C. All audit log information is captured on the mainframe where CASE–TLCATS resides. The audit information captured is as follows:

- Logon/Logoff
- Change of password
- Creation or modification of super users
- Startup/shutdown
- Changes to data

D. Other: Judge name

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

- A. IRS – Documents are received from an array of places such as the US Tax Court, Circuit Court, District Court, etc. All information entered into CASE–TLCATS is via manual entry by IRS authorized personnel only. The data elements entered into CASE–TLCATS is as follows:
- Entity (e.g. corporation name, etc.) and persons associated with case
 - Name
 - SSN
 - EIN
 - Address
 - Tax Court Case Number
 - CASE–TYPE
 - CASE–DATE
 - Docket Number
- B. U.S. Tax Court, Federal Court or District Court – Taxpayer name, SSN/EIN, Judge’s name, and Court Case Number, (Related Parties) Entity or Persons associated with case.

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

Yes, the data elements are required for the business purpose of the system. 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.

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

Information is provided by U.S. Tax Court, Federal District Courts and IRS. Each data item is reviewed by Chief Counsel personnel for accuracy, timeliness and completeness. Also, built in table records for various fields validate the entries made. Furthermore, if a user tries to enter a code and it is not on the table record, the field will not populate. Thus, validation is done by Counsel personnel review and some is built in. TLCATS is not updated by any other system.

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?

TLCATS is an on–line interactive and batch processing system that allows Chief Counsel personnel to store and retrieve case data throughout all phases of the lax litigation process allowing for case coordination nationwide. Data is both downloaded and/or viewed on the users’ workstation.

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 and TIN.

Access to the Data

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

Role: Office of Chief Counsel personnel have access to TLCATS.

Permission: Most have read-only access. Users with update authority are granted the access by a select set of management analysts who are responsible for training end users and monitoring the system data.

Role: Certain Appeals users are

Permission: Read-only access by the same set of management analysts.

Role: Developers

Permission: Systems administration and development is performed by a limited set of developers, who are granted access to the data by the same set of management analysts.

Note: Contractors do not have access to the data in TLCATS.

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 system. These management analysts determine the level of access granted each user by the application. Users have access to the data in their functional area only on a need to know basis. A user's access to the data is terminated when that access is no longer required.

10. Do other IRS systems provide, receive, or share data in the system? If YES, list the system(s) and describe which data is shared.

Yes. Each night a text file containing standard data records, which contain CASE-TYPE, CASE-DATE, Docket Number, TIN, Taxpayer Name and Address and Assigned Attorney, is prepared for download to Counsel Automated Systems Environment-Management Information System (CASE-MIS) (another case-tracking system used by the Office of Chief Counsel) which resides on the Chief Counsel System Domain (CC-1). Additionally, a second file containing standard data records is prepared for download by Applets for use in a subsystem of Appeals Centralized Database System (ACDS) -- for use in distributing the "green sheet" (a list of newly docketed Tax Court cases) to the Service to prevent assessments being made to protected cases.

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

Counsel Automated Systems Environment – Management Information System (CASE-MIS)

- Authority to Operate (ATO) – May 13, 2009
- Privacy Impact Assessment (PIA) – March 23, 2009

Chief Counsel System Domain (CC-1)

- Authority to Operate (ATO) – June 27, 2008
- Privacy Impact Assessment (PIA) – December 22, 2010

Appeals Centralized Database System (ACDS)

- Authority to Operate (ATO) – April 14, 2011
- Privacy Impact Assessment (PIA) – December 17, 2010

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

Data is provided by U.S. Tax Court and Federal Court records.

Administrative Controls of Data

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

A request for records disposition authority for CASE–TLCATS and associated records has been submitted to the National Archives and Records Administration (NARA). When approved, disposition instructions for CASE–TLCATS litigation case–related inputs, system data, outputs and system documentation will be published under IRM 1.15.18 Records Control Schedule for the Enterprise Computing Center – Detroit, Item 69. Proposed system data retention ranges from five years (after case closure) for insignificant cases, to 30 years (after case closure) for significant cases.

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, TLCATS 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 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, TLCATS is not used to monitor individuals or groups.

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

No. Use of the system does not allow IRS to treat taxpayers, employees, or others, differently.

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

No, TLCATS is a case tracking application. It does not make or track negative determinations against any party.

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

TLCATS is web–based; however, the system does not use persistent cookies or other tracking devices to identify web visitors.

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