

Reporting Compliance Case Management System Release 2.31 (RCCMS) – Privacy Impact Assessment

PIA Approval Date: Nov. 23, 2009

System Overview

The Reporting Compliance Case Management System (RCCMS) supports audit selection, compliance case management, and analytical tools for determining voluntary compliance. 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. The RCCMS provides case management, inventory control, and routing capabilities. The RCCMS also provides issue resolution tools, and electronic case closing functionality.

Systems of Records Notice (SORN):

- IRS 34.037--IRS Audit Trail and Security Records System
- IRS 42.001--Examination Administrative File
- IRS 42.008--Audit Information Management System (AIMS)
- IRS 42.021--Compliance Programs and Project Files
- IRS 50.222--Tax Exempt/Government Entities Case Management Records

Data in the System

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

A. Taxpayer:

- Taxpayer Identification Number (TIN)
- Social Security Number/Employer Identification Number (SSN/EIN)
- Taxpayer Name
- Name Control
- Taxpayer Address
- Taxpayer Phone Number
- Tax Return Information
- Representative Name
- Representative Address
- Tax Period Information
- Return Type
- Year of Return
- Time Stamp
- UserType
- SessionID
- UserID
- SRCADDR (Machine address)
- EventID
- EventType
- MFTCodes
- OutputCode
- TaxFilerTINType
- TaxFilFileSrc
- Document Locator Number (DLN)

Returns used: 11-C, 720, 730, 940, 941, 942, 943, 945, 990, 990-BL, 990-EZ, 990-PF, 990-T, 1040, 1040-A, 1040-EZ, 1040-NR, 1040-PR, 1040-SS, 1041, 1041-A, 1042, 1065, 1066, 1120, 1120-A, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-S, 2290, 4720, 5227, 5330, 5500, 5500-EZ, 8038, 8038-CP, 8038-G, 8038-GC, 8038-R, 8038-T, 8328, 8329, 8330, 8871, 8872, CT-1, CT-2.

B. Employee:

- Standard Employee Identifier (SEID) – identifies the employee to whom a specific case is assigned for purposes of basic inventory control and security logs;
- Social Security Number (SSN);
- Grade – specifies the complexity of cases that can be worked by the employee;
- Series
- Operating Division – identifies the applicable Operating Division (e.g., Small Business Self Employed (SB/SE) or Tax Exempt & Government Entities (TE/GE));
- Business Unit – identifies the type of case (e.g., Employee Plans, Exempt Organizations, Indian Tribal Governments, Federal State & Local Governments, or Tax Exempt Bonds) that can be assigned to an employee;
- Employee Group Code – identifies the group of which the employee is a part;
- Badge Number – identifies the employee, as required by IRS standards;
- Employee Name
- Employee Address
- Employee Phone Number(s)
- Employee Email Address
- Employee Work Schedule
- Signature Name
- Audit Site Location Information
- Flexi-Place Location Information
- Manager Name
- Manager Work Schedule – used for correspondence to the Taxpayer;
- Login and UserID – identifies the employee using the application, for security purposes;
- Position Code/Description – used to ensure compliance with internal standards and to identify the role of the employee (e.g., Agent, Manager, etc.);
- GS Level – used to ensure compliance with IRS Policy P-4-5;
- Update/Entry Timestamp and Update/Entry UserID – used to document those users who enter the application and/or update a case.

C. Audit Trail Information:

- RCCMS will record event information as follows:
 - When the event occurred;
 - The user initiating the event;
 - The type of event; and
 - The result of the event.
- RCCMS will log the following fields:
 - SEID
 - Date and time.
 - Machine name.
 - The item (activity, event, role, or permission) acted upon.

- The item Key# – Unique External Key (UEK)
- The actions taken (create, read, update, delete, or print).

D. Other

- RCCMS will also contain taxpayer information for Customer Education and Outreach (CE&O) activities. This information will include the name and address of the entity (e.g., tax exempt organizations, pension practitioner associations, Native American tribes, etc.) requesting the CE&O activity and the location of the presentation.

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

A. IRS

- Return Inventory Classification System (RICS)
 - TIN
 - SSN/EIN
 - Taxpayer Name
 - Name Control
 - Taxpayer Address
 - Taxpayer Phone Number
 - Tax Return Information
 - Representative Name
 - Representative Address
 - Tax Period Information
 - Return Type
 - Year of Return

B. Taxpayer – Data received from the taxpayer is supplemental/corroborative information to verify/validate filings/assertions made by the taxpayer.

- TIN
- SSN/EIN
- Taxpayer Name
- Name Control
- Taxpayer Address
- Taxpayer Phone Number
- Tax Return Information
- Representative Name
- Representative Address
- Tax Period Information
- Return Type
- Year of Return

C. Employee

- Badge Number
- Position Code/Description
- Signature Name
- Employee Email Address
- Employee Work Schedule
- Audit Site Location Information
- Flexi-Place Location information

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

Each data item is necessary to perform the required business action:

- Inventory control
- Compliance testing
- Tax computing
- Team monitoring

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

Data is initially received from the various IRS systems of record. Data is initially received from the various IRS systems of record. This data is analyzed and verified against taxpayer records and updated as appropriate by the user. The data is checked for completeness for the year(s) under review. The RCCMS application limits the data elements that may be inputted by the IRS employee using application specific user roles and profiles. Information may be selected using pre-populated drop down menus to reduce data entry errors.

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

No.

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

Data is accessed through the RCCMS system. No direct contact to taxpayer source information can be made. RCCMS information access is available to all authorized users with appropriate permissions.

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

Data may be retrieved by various queries within RCCMS. These types of queries will be used to determine taxpayer compliance with various issues. Data may be retrieved for a specific user by their name, TIN, and/or SSN/EIN.

Access to the Data

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

System administrators, Developers, RCCMS Users, and Security/ Investigative Staff all have access to the system

Role: RCCMS Users

Permission: Read, Write

Role: RCCMS System Administrators

Permission: Read, Write, Execute

Role: RCCMS Developers

Permission: Read, Write, Execute

Role: Security/Investigative Staff

Permission: Read

9. How is access to the data by a user determined and by whom?

A 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. The capacity to 'delegate' authority/permissions will exist for Managers. They will determine who will have access to their information, and for what period of time.

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 and acceptance of IRS rules of behavior.

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.

The following systems provide data to RCCMS:

- RICS:
 - TIN
 - SSN/EIN
 - Taxpayer Name
 - Name Control
 - Taxpayer Address
 - Taxpayer Phone Number
 - Tax Return Information
 - Representative Name
 - Representative Address
 - Tax Period Information
 - Return Type
 - Year of Return
- RICS–CDA Information Factory
 - Extract from Claims and Referral Database

The following systems receive data from RCCMS:

- Audit Information Management System (AIMS)
 - TIN
 - Taxpayer Name
 - Taxpayer Address
 - Taxpayer Phone Number
- Security Audit and Analysis System (SAAS)
 - Taxpayer Phone Number
 - TimeStamp
 - UserType
 - SessionID
 - UserID
 - SRCADDR (Machine address)
 - EventID
 - EventType
 - MFTCodes
 - OutputCode
 - Tax Period Information
 - TaxFilerTINType
 - TaxFilFileSrc

- DLN
- TIN
- Returns Inventory and Classification System – Compliance Decision Analytics (RICS–CDA) Information Factory
 - TIN
 - Taxpayer Name
 - Taxpayer Address
 - Taxpayer Phone Number
 - MFTCodes
 - OutputCode
 - Tax Period Information
 - TaxFilerTINType
 - TaxFilFileSrc
 - DLN
 - TIN
 - Activity Codes
 - Employee Name
 - Employee Name ID
 - Assigned Employee ID
 - Contact ID
 - DLN Number
 - SEID
 - Signature Name

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

Audit Information Management System (AIMS)

- Authorization to Operate (ATO) – May 1, 2009
- Privacy Impact Assessment (PIA) – February 11, 2009

Return Inventory Classification System (RICS)

- Authorization to Operate (ATO) – April 17, 2009
- Privacy Impact Assessment (PIA) – May 7, 2009

Security Audit and Analysis System (SAAS)

- Authorization to Operate (ATO) – June 12, 2007
- Privacy Impact Assessment (PIA) – January 27, 2007

Returns Inventory and Classification System – Compliance Decision Analytics (RICS-CDA) Information Factory

- No Prior Authorization to Operate (ATO)
- No Prior Privacy Impact Assessment (PIA)

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

No. No other agencies will provide, share, or receive data from this system.

Administrative Controls of Data

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

An approved records retention schedule for RCCMS and associated records is currently being drafted with the assistance of the IRS Records and Information Management (RIM) Program Office. When approved by the National Archives and Records Administration (NARA), disposition instructions for RCCMS inputs, system data, outputs, and system documentation will be published under IRM 1.15.24 Records Control Schedule for Tax Administration – Tax Exempt and Government Entities (TE/GE), item number to be determined.

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

No.

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

Yes. The data within the system will be used to identify other individuals working on taxpayers with similar issues for work collaboration to better serve taxpayers with consistent and accurate compliance information.

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.

Yes. Workflow management will be implemented. Individuals will be given permissions only to access data that is needed to do their job. No browsing of the data will be allowed. Security Audit logs will be in place to track every transaction done by every individual.

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

No. The system will provide for consistent treatment of similar individuals in an equal manner.

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

The system cannot make determinations.

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

The RCCMS is not a web-based application.

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