Date of Approval: **February 18, 2021**

PIA ID Number: **5790**

SYSTEM DESCRIPTION

Enter the full name and acronym for the system, project, application and/or database.

Correspondence Examination Automation Support, CEAS

Is this a new system?

No

Is there a PCLIA for this system?

Yes

What is the full name, acronym and milestone of the most recent PCLIA?

Correspondence Examination Automation Support, CEAS, 3245

What is the approval date of the most recent PCLIA?

2/14/2018

Changes that occurred to require this update:

Addition of Personally Identifiable Information (PII)

New Access by IRS employees or Members of the Public

Expiring PCLIA

Were there other system changes not listed above?

No

What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.

AD Compliance Domain Governance Board Compliance ESC

Current ELC (Enterprise Life Cycle) Milestones:

System Development/Milestone 4B

Operations & Maintenance (i.e. system is currently operational)

Is this a Federal Information Security Management Act (FISMA) reportable system?

Yes

GENERAL BUSINESS PURPOSE

What is the general business purpose of this system? Provide a clear, concise description of the system, application or database, the reason for the system, and the benefits to the IRS to use the information, and how the information will be used.

The Correspondence Examination Automation Support (CEAS) system is an umbrella containing the following suite of applications: Correspondence Examination Automation Support (CEAS) - a web-based application to enhance the examination process through automation and providing centralized database for inventory control & management of examination cases. Automated Case Workload Management (ACWM) - an invoicing tool for ordering campus examination cases/inventories. Unattended Case Processing (UCP) - retrieves Masterfile & tax return data used for automated support. Report Generation Software (RGS) - an integrated software program installed on workstation used to automate the tax examination function.

PII DETAILS

Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any other type of Sensitive but Unclassified (SBU) information or PII such as information about IRS employees or outside stakeholders?

Yes

Does the system use, collect, receive, display, store, maintain, or disseminate Social Security Numbers (SSN's) or tax identification numbers (i.e. last 4 digits, etc.)?

Yes

What types of tax identification numbers (TIN) apply to this system?

Social Security Number (SSN)

List the approved Treasury uses of the SSN:

When there is no reasonable alternative means for meeting business requirements

Explain why the authorized use(s) above support the new or continued use of SSNs (or tax identification numbers).

Use of TIN/SSNs is required in order to identify tax returns that meet various criteria in order to have sufficient and accurate data to replicate what taxpayers file. Due to the amount and complexity of testing, it is not practicable to attempt to replicate all problems and create a sufficient number of test cases using sanitized data.

Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN's (or tax identification numbers).

The Office of Management and Budget circular A-130 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. The CEAS system requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

Employer Identification Number

Other Taxpayer Identification Number

Does this system use, collect, receive, display, store, maintain or disseminate other (non-SSN) PII (i.e. names, addresses, etc.)?

Yes

Specify the PII Elements:

Name
Mailing address
Phone Numbers
E-mail Address
Date of Birth
Place of Birth
Standard Employee Identifier (SEID)
Medical Information
Financial Account Numbers
Employment Information
Tax Account Information

Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?

Yes

Specify the types of SBU from the SBU Types List:

Proprietary data   Business information that does not belong to the IRS.

Are there other types of SBU/PII used in the system?

Yes

Describe the other types of SBU/PII that are applicable to this system.

Joint Filer Indicator: This indicates if the Taxpayers' marital status. IRS Employee Indicator: This indicates if the tax examination is on an IRS Employee. Activity Code: This indicates the dollar income grouping of the taxpayer (i.e. high income) Filing Income/Adjusted Gross Income: Taxpayer's income NAICS Code: (North American Industry Classification System): This indicates the type of business the taxpayer is involved in. http://www.naics.com/search/ Date of Death

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

PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, & 6012e(a)

SSN for tax returns and return information is Internal Revenue Code Section 6109

SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397

PII for personnel administration is 5 USC

PII about individuals for Bank Secrecy Act compliance 31 USC

Information by CI for certain money laundering cases may be 18 USC

Has the authority been verified with the system owner?

Yes

BUSINESS NEEDS AND ACCURACY

Explain the detailed business needs and uses for the SBU/ PII, and how the SBU / PII is limited only to that which is relevant and necessary to meet the mission requirements of the system. If SSNs (or tax identification numbers) are used, explicitly explain why use of SSNs meets this criteria. Be specific.

Use of PII data in CEAS can be categorized as the following: 1. Data needed for Tax Examination, Classification and Tax Computation (SSN, Income, Joint Filer, IRS Employee Indicator) 2. Data needed for Taxpayer correspondence and contact and identity verification (SSN, Name, Address, Phone number, Date of Birth, Date of Death) 3. Data needed for Reporting and Analysis (SSN, NAICS code, Activity Code). The SBU/PII collected is limited to what is relevant and necessary for tax administration and conducting a proper compliance examination.

How is the SBU/PII verified for accuracy, timeliness and completion?

PII input by users is restricted and validated; information is matched against a database for accuracy and timeliness. Messages are displayed when invalid data is entered. The taxpayer has appeal rights for any determinations made from the data.

PRIVACY ACT AND SYSTEM OF RECORDS

The Privacy Act requires Federal agencies that maintain a system of records to publish systems of records notices (SORNs) in the Federal Register for records from which information is retrieved by any personal identifier for an individual who is a US citizen or an alien lawfully admitted for permanent residence. The Privacy Act also provides for criminal penalties for intentional noncompliance.

Does your application or this PCLIA system pertain to a group of any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence? An identifier may be a symbol, voiceprint, SEID, or other personal identifier that is used to retrieve information.

Yes

Identify the Privacy Act SORN(s) that cover these records.

IRS 34.037   Audit Trail and Security Records

IRS 42.001   Examination Administrative Files

IRS 00.001   Correspondence Files and Correspondence Control Files

RESPONSIBLE PARTIES

Identify the individuals for the following system roles:

Official Use Only

INCOMING PII INTERFACES

Does the system receive SBU/PII from other systems or agencies?

Yes

Does the system receive SBU/PII from IRS files and databases?

Yes

Enter the files and databases:

System Name: Automated Case Workload Management (ACWM)
Current PCLIA: Yes
Approval Date: 2/14/2018
SA&A: Yes
ATO/IATO Date: 1/19/2021

System Name: Automated Campus Exam (ACE)
Current PCLIA: No
SA&A: No

System Name: Audit Information Management System (AIMS)
Current PCLIA: Yes
Approval Date: 8/30/2018
SA&A: No

System Name: Taxpayer Information File Data Store (TIF DS)
Current PCLIA: No
SA&A: No

System Name: Correspondence Examination Automation Support Data Store (CEAS DS)
Current PCLIA: Yes
Approval Date: 2/14/2018
SA&A: Yes
ATO/IATO Date: 1/19/2021

System Name: Individual Return Transaction File On-Line (IRTFOL)
Current PCLIA: Yes
Approval Date: 3/4/2020
SA&A: No

System Name: Enterprise Consolidated Legacy Access System (E-CLAS)
Current PCLIA: No
SA&A: No

System Name: National Research Program (NRP)
Current PCLIA: Yes
Approval Date: 5/11/2020
SA&A: Yes
ATO/IATO Date: 3/25/2019

System Name: Report Generation Software (RGS)
Current PCLIA: Yes
Approval Date: 3/29/2018
SA&A: Yes
ATO/IATO Date: 1/19/2021

Does the system receive SBU/PII from other federal agency or agencies?

No

Does the system receive SBU/PII from State or local agency (-ies)?

No

Does the system receive SBU/PII from other sources?

No

Does the system receive SBU/PII from Taxpayer forms?

Yes

Please identify the form number and name:

Form Number: F1040, related forms & schedules
Form Name: Individual Income Tax Return

Form Number: F1065, related forms & schedules
Form Name: Return of Partnership Income

Form Number: F1120, related forms & schedules
Form Name: Corporation Income Tax Return

Form Number: F1120S, related forms & schedules
Form Name: Income Tax Return for an S Corporation

Form Number: Other Forms & schedules
Form Name: Any tax computation form used in IMF & BMF

Does the system receive SBU/PII from Employee forms (e.g. the I-9)?

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

Yes

Does this system disseminate SBU/PII to other IRS Systems?

Yes

Identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

System Name: Security Audit and Analysis System (SAAS)
Current PCLIA: Yes
Approval Date: 4/6/2020
SA&A: Yes
ATO/IATO Date: 4/29/2020

System Name: Audit Information Management System (AIMS)
Current PCLIA: Yes
Approval Date: 8/30/2018
SA&A: No

System Name: Correspondence Examination Automation Support Data Source (CEAS DS)
Current PCLIA: Yes
Approval Date: 2/14/2018
SA&A: Yes
ATO/IATO Date: 1/19/2021

System Name: Enterprise Consolidated Legacy Access System (E-CLAS)
Current PCLIA: No
SA&A: No

System Name: Report Generation Software (RGS)
Current PCLIA: Yes
Approval Date: 3/29/2018
SA&A: Yes
ATO/IATO Date: 1/19/2021

System Name: Automated Case Workload Management (ACWM)
Current PCLIA: Yes
Approval Date: 2/14/2018
SA&A: Yes
ATO/IATO Date: 1/19/2021

System Name: Automated Campus Exam (ACE)
Current PCLIA: No
SA&A: No

System Name: Examination Operational Automation Database (EOAD)
Current PCLIA: Yes
Approval Date: 9/19/2018
SA&A: No

Identify the authority.

Authority: As enacted by Internal Revenue Code Section 6201 Assessment of Taxes

For what purpose?

The PII/SBU are used to ensure that tax assessments are made to the correct taxpayer accounts and to meet statutory requirements on documents that are legally binding on the taxpayer and/or the IRS.

Does this system disseminate SBU/PII to other Federal agencies?

Yes

Identify the full names of the federal agency(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) / Memorandum of Understanding (MOU).

Organization Name: Treasury Inspector General for Tax Administration (TIGTA)
Transmission Method: Electronic
ISA/MOU: Yes

Identify the authority.

INTERCONNECTION SECURITY AGREEMENT (ISA) and MEMORANDUM OF AGREEMENT (MOA) between Treasury Inspector General for Tax Administration (TIGTA) and Internal Revenue Service (IRS), dated 8/2014

Identify the Routine Use in the applicable SORN (or Privacy Act exception).

Authority and purpose are pursuant to section 6103(h)(1) of the IRC. IRC 6103(h)(1) provides for disclosure of returns and return information to officers and employees of the Department of the Treasury (including IRS) whose official duties require access for tax administration.

For what purpose?

ISA and MOA between TIGTA and IRS in Support of network integration.

Does this system disseminate SBU/PII to State and local agencies?

No

Does this system disseminate SBU/PII to IRS or Treasury contractors?

Yes

Identify the contractor source(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

Organization Name: Vectrus
Transmission Method: 60% Government's site at 4050 Alpha Road, Dallas, Texas 75244
ISA/MOU: No

Organization Name: Vectrus
Transmission Method: 40% Contractor's site with reasonable access to government site
ISA/MOU: No

Identify the authority.

Audit Programs and Support Services (APSS) Contract TIRNO-11-D00033

For what purpose?

Yes

Did the contract include the appropriate 6103(n) clauses for tax return and return information, and Federal Acquisition Regulations privacy clauses?

Yes

Does this system disseminate SBU/PII to other Sources?

No

PRIVACY SENSITIVE TECHNOLOGY

Does this system use social media channels?

No

Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?

No

Does the system use cloud computing?

No

Does this system/application interact with the public?

No

INDIVIDUAL NOTICE AND CONSENT

Was/is notice provided to the individual prior to collection of information?

Yes

How is notice provided? Was the individual notified about the authority to collect the information, whether disclosure is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects on the individual, if any, if they decide not to provide all or any of the requested information?

The IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice in tax return instructions. When a return is selected for examination the taxpayer is sent Notice 609, Privacy Act Notice, Pub 3498, The Examination Process, Pub 5, Your Appeals Rights and How to Prepare a Protest Publication 4227, Overview of the Appeals Process.

Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?

No

Why not?

Fair and equitable treatment of taxpayers and tax compliance enforcement mandates the tax accounts be maintained in the system. Per instructions provided to taxpayers in the IRS tax forms, failure to provide information could result in civil or criminal penalties.

How does the system or business process ensure 'due process' regarding information access, correction and redress?

The Taxpayer Bill of Rights, Pub 1, explains rights as a taxpayer and the processes for examination, appeal, collection, and refunds. The entire examination process and procedures are dictated by the Internal Revenue Manual guidelines - IRM Part 4 IRS policy allows affected parties the opportunity to clarify or dispute negative determinations per the examination process and examination appeals process. When a return is selected for examination the taxpayer is sent Notice 609, Privacy Act Notice, Pub 3498, The Examination Process, Pub 5, Your Appeals Rights and How to Prepare a Protest Publication 4227, Overview of the Appeals Process.

INFORMATION PROTECTION

Identify the owner and operator of the system (could be IRS owned and Operated; IRS owned, contractor operated; contractor owned and operated).

IRS Owned and Operated

The following people have access to the system with the specified rights:

IRS Employees

Users: Read Write

Managers: Read Write

System Administrators: Administrator

Developers: Administrator

IRS Contractor Employees

Contractor Developers: Administrator

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

Access to the system is established through the IRS On-Line application 5081 (OL5081) and managers approve RGS user access requests submitted by an employee. Specific permissions (Read, Write, Modify, Delete, and/or Print) are defined on the OL5081 form and set (activated) by the System Administrator (SA) upon manager approval prior to the employee being allowed network and CEAS access. Developer(s) access to development systems is temporal admin. Developer(s) have no access to production systems.

RECORDS RETENTION SCHEDULE

Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) approved a Records Control Schedule (RCS, IRS Document 12990) for the retention and destruction of official agency records stored in this system?

Yes

How long are the records required to be held under the corresponding GRS or RCS, and how are they disposed of? In your response, please provide the GRS or RCS chapter number, the specific item number, and records series title.

All records housed in the system will be erased or purged from the system in accordance with approved retention periods. The primary repository of data exchanged between CEAS and sub-systems reside in CEAS database. It is the official repository for data and documents and has National Archives approval to affect data disposition. Any records generated and maintained by the system will be managed according to requirements under IRM 1.15.1, 1.15.6 and 10.8.1 to ensure secure deletion or destruction of PII (including originals, copies, and archived records) using IRS Records Control Schedule (RCS) 23, Item 83 and RCS 29, Items 56 or 58. Electronic information merged or uploaded to CEAS can be deleted/destroyed from workstation when superseded, obsolete or no longer needed, whichever is later. Most cases have a 6-year retention as covered under RCS 29, Item 56 for Individual Cases, except exempted case types as listed in the IRM. RCS 23, Item 42, a-c for 10-15 years from date of closing.

SA&A OR ASCA

Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?

Yes

What date was it completed?

1/19/2021

Describe the system's audit trail.

The supported Audit Trail data elements are provided below: a. Date time stamp (e.g., date and time of the event) b. Unique identifier (e.g., username, SEID) c. Application name, or application initiating the event d. Type of event e. Origin of the request (e.g., terminal ID) for identification/authentication of events f. Name of object introduced, accessed, or deleted from a user's address space g. Role of user when creating the event h. Success/Failure of the event.

PRIVACY TESTING

Does the system require a System Test Plan?

Yes

Is the test plan completed?

Yes

Where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)?

Acceptability Testing is conducted for all system modifications using standard security parameters regarding IRS privacy laws. Both the End of Test Completion Reports and the test plan are stored in the IRS Technical Documentation Repository.

Were all the Privacy Requirements successfully tested?

Yes

Are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved?

No

Describe what testing and validation activities have been conducted or are in progress to verify and validate that the applicable Privacy Requirements (listed in header) have been met?

The test execution performed by IT to verify the implemented functionality meets their specified requirement is followed by: Unit Testing (UT, System Integration Testing (SIT), Regression Testing. The test execution performed by business to validate the implemented functionality satisfies the intended requirement is followed by: Independent System Acceptability Testing (ISAT).

SBU DATA USE

Does this system use, or plan to use SBU Data in Testing?

Yes

Was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request?

Yes

Provide the date the permission was granted.

7/31/2019

Was testing performed in conformance with IRM 10.8.8 Information Technology (IT) Security, Sensitive But Unclassified (SBU) Data Policy?

Yes

NUMBER AND CATEGORY OF PII RECORDS

Identify the number of individual records in the system for each category:

IRS Employees: Under 50,000

Contractors: Under 5,000

Members of the Public: More than 1,000,000

Other: No

CIVIL LIBERTIES

Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?

No

Is the system information used to conduct 'data-mining' as defined in the Implementing Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804?

No

Will this system have the capability to identify, locate, and monitor individuals or groups of people?

No

Does computer matching occur?

No

ACCOUNTING OF DISCLOSURES

Does the system include or require disclosure of tax or employee information to anyone other than IRS employees in the performance of their duties, or to the person to whom the information pertains or to a 3rd party pursuant to a Power of Attorney, tax or Privacy Act consent?

Yes

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.

Yes