

2. ISSUES LIST

Answers to the following major questions are needed in order to identify issues which should properly be raised by the development and operation of a nationwide system for accessing and using personal information about taxpayers.

INFORMATION IN THE SYSTEM

1. *Contents and Scope:* Do descriptions of the TAS proposal identify the information to be stored in the system as well as the scope of taxpayer files sufficiently to permit consideration of the possible effects of the TAS on privacy and other rights?
2. *Retention of Tax Information:* Do the TAS documents describe retention time policies sufficiently to permit a determination of their consistency with sound social policy, fairness to taxpayers, and with statutory requirements?
3. *Consolidation and Linkage of Information:* what consolidation and what linkage of tax data is planned and what unintended effects from these should be guarded against in the development and operation of TAS?
4. *Derived Data:* Could the TAS, within the processes it serves raise problems of derived data, that is, of creation of new data out of several pieces of pre-existing information, which may require special safeguards to prevent threats to privacy or other rights?

USES

1. *TAS Users:* Have the actual and potential users of TAS been identified?
2. *Boundaries and Interface:* Does the report on TAS sufficiently identify the proposed and potential boundaries of the system, its interface capacity its relationship to other public and private **data systems, so that a judgment could be made concerning its possible** impact on civil liberties, on effective Congressional oversight, on the opportunity of the taxpayer to exercise information rights and to determine status within data systems of IRS and other agencies?

3. *Federalism:* What impact might the TAS have on information policies, practices and technologies of State and local governments which use or feed the TAS data base for revenue and other governmental purposes?

OPERATIONS

1. *Surveillance Capacities:* Is there a need for defining the extent to which TAS may afford government a more efficient instrument for surveillance of taxpayers and citizens at home and abroad?
2. *Equity and Equal Protection:* To what extent, if any, does the TAS proposal raise considerations of equity and of equal treatment for all taxpayers?
3. *TAS and the Courts:* What problems may the TAS technology pose in the judicial process for the protection of individual rights?

PROCESSES AND STRUCTURE

1. *Decentralization:* What processes and functions would be decentralized in the new system and what effect, if any, could decentralization have on privacy and other rights, on confidentiality of information and security of the system?
2. *Administrative Centralization:* What processes and functions affecting information policy and individual rights would be centralized under the new system? How might centralizing forces affect the oversight of such previously separated activities?
3. *Organizational Change:* Could the new system bring about organizational changes to the IRS which might affect its ability to carry out responsibilities for respecting the rights of taxpayers?
4. *Accelerated Processes:* Could the TAS produce an acceleration in information processing and decisionmaking to a degree which might have adverse impacts on civil rights and liberties of taxpayers in the administration and enforcement of internal revenue and other laws?

ACCOUNTABILITY

1. *Oversight:* How should effective oversight of TAS be conducted?
2. *Citizen Participation:* To what extent has the public been involved in planning TAS? Should there be a new special process for inviting public input during the formulation stage?

3. *TAS and Advancing and Emerging Technologies:* Are controls needed to regulate TAS'S interface with advancing and emerging technologies which might alter its vulnerability to political manipulation or to use as an instrument for surveillance or harassment?

SECURITY

Security: What additional Safeguards might be needed to guarantee the physical and technical security of the system?