

Date of Approval: 02/23/2026
Questionnaire Number: 2792

Basic Information/Executive Summary

What is the name of your project (system, database, pilot, product, survey, social media site, etc.)?

Issue Based Management Information System

Acronym:

IBMIS

Business Unit

Large Business and International

Preparer

For Official Use Only

Subject Matter Expert

For Official Use Only

Program Manager

For Official Use Only

Designated Executive Representative

For Official Use Only

Executive Sponsor

For Official Use Only

Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.

Issue Based Management Information System (IBMIS) provides daily information gathering for related systems, which is owned by Large Business and International (LB&I). The system is operated by both IRS employees and contractors. It is a web-based system for case information tracking, planning, and reporting, that gives team managers, territory managers, and executives a centralized, online management information reporting system. This allows managers the ability to report on case activity and monitor examination plans. IBMIS system is used for reporting purposes only. Any Sensitive But Unclassified (SBU) and Personally Identifiable Information (PII) information are limited to management officials within LB&I, Small Business and Self-Employed (SBSE) and Appeals. IBMIS collects and provides management with reporting of

Examination and Audit issues from the Issue Management System (IMS), Audit Information Management System (AIMS), and Specialist Referral System (SRS).

Personally Identifiable Information (PII)

Will this project use, collect, receive, display, store, maintain, or disseminate any type of Sensitive but Unclassified (SBU), Personally Identifiable Information (PII), or Federal Tax Information (FTI)?

Yes

Please explain in detail how this project uses sensitive data from inception to destruction (data lifecycle).

IBMIS is a non-recordkeeping and does not require additional scheduling actions. It is a system that consolidates examination case information from other recordkeeping repositories for ease of reference. The PII is obtained from Issue Management System (IMS) through an electronic file transfer. LB&I examiners and their managers have access and their business need for that access is reporting and tracking their exam cases. IBMIS data is internal use only and not shared externally. All application development process is created and maintained by contractors. All information related to an LB&I examination is removed from the examiner's laptop upon closing the case and stored in a central repository for five fiscal years in accordance with Records Control Schedule 26 for Tax Administration- International (LB&I), item 47 (Issue Management System, job No. N1-58-09-105). That National Archives- approved job number also provides (temporary) dispositions for IMS inputs, outputs and system documentation. These disposition instructions are published in IRS Document 12990, under RCS 26. IBMIS collects data from the Issue Management System (IMS), the Audit Information Management System (AIMS), and the Specialist Referral System (SRS). Select IMS and SRS data is loaded nightly (once a day) to IBMIS. Reports are run after the nightly data load to verify success. Examples of verified data are new / closed cases, dates, record counts, etc. Select AIMS data is loaded once a month. Reports are run after the AIMS data load to verify record counts compared to the import file.

Please select all types of Sensitive but Unclassified data (SBU)/Personally Identifiable Information (PII)/Federal Tax Information (FTI) that this project uses.

Address

Agency Sensitive Information

Email Address

Employer Identification Number

Federal Tax Information (FTI)

Individual Taxpayer Identification Number (ITIN)

Internet Protocol Address (IP Address)

Name

Official Use Only (OUO) or Limited Office Use (LOU)
Social Security Number (including masked or last four digits)
Standard Employee Identifier (SEID)
Tax ID Number
Telephone Numbers

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

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

SSN for tax returns and return information - IRC section 6109

Product Information (Questions)

1 Is this PCLIA a result of a specific initiative or a process improvement?

No

2 What type of project is this (system, project, application, database, pilot/proof of concept/prototype, power platform/visualization tool)?

System

3 What Tier designation has been applied to your system? (Number)

3

4 Is this a new system?

No

4.1 Is there a previous Privacy and Civil Liberties Impact Assessment (PCLIA) for this project?

Yes

4.11 What is the previous PCLIA number?

7507

4.12 What is the previous PCLIA title (system name)?

Issue Based Management Information System (IBMIS)

4.2 You have indicated this is not a new system; explain what has or will change and why. (Expiring PCLIA, changes to the PII or use of the PII, etc.)

Expiring PCLIA

5 Is this system considered a child system/application to another (parent) system?

No

6 Indicate what OneSDLC State is the system in (Allocation, Readiness, Execution) or indicate if you go through Information Technology's (IT) Technical Insertion Process and what stage you have progressed to.

Execution

7 Is this a change resulting from the OneSDLC process?

No

8 Please provide the full name and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.

Compliance Vertical Governance Board

9 Is this System listed on As-Built-Architecture (ABA)? If the system is not in the ABA, then contact the ABA (<https://ea.web.irs.gov/aba/index.html>) for assistance.

Yes

9.1 What is the ABA ID?

210722

10 Does this system disclose any PII to any third party outside the IRS?

No

11 Does your project/system involve any use of artificial intelligence (AI), including virtual assistant, chat bot, and robotic process automation, as defined in Executive Order 13960 and 14110?

No

12 Does this system use cloud computing?

No

13 Does this system/application interact with the public?

No

14 Describe the business process allowing an individual to access or correct their information. (Due Process)

IBMIS is only accessed by the IRS internal employees, not allowing an individual to access or correct their information. IBMIS is a read-only system. IBMIS is not a public facing system.

15 Is this system owned and/or operated by a contractor?

Yes

15.1 If a contractor owns or operates the system, does the contractor use subcontractors; or do you require multiple contractors to operate, test, and/or maintain this system?

No

15.2 What PII/SBU data does the subcontractor(s) have access to?

There are no subcontractors.

16 Identify what role(s) the IRS and/or the contractor(s) performs; indicate what access level (to this system's PII data) each role is entitled to. (Include details about completion status and level of access of the contractor's background investigation was approved for.)

IRS Users are read only. IRS developers can read and write. Contractor and contractor developers also can read and write. High background investigation level. Contractor managers and contractor system administrators do not have access.

17 The Privacy Act of 1974 (5 USC § 552a(e)(3)) requires each agency that maintains a system of records, to inform each individual requested to supply information about himself or herself. Please provide the Privacy Act Statement presented by your system or indicate a Privacy Act Statement is not used and individuals are not given the opportunity to consent to the collection of their PII.

Warning. This U.S. Government System is for Authorized Use Only! Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

18 How many records in the system are attributable to IRS Employees? Enter "Under 50,000", "50,000 to 100,000", "More than 100,000" or "Not Applicable".

Under 50,000

19 How many records in the system are attributable to contractors? Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not Applicable".

Not Applicable

20 How many records in the system are attributable to members of the public? Enter "Under 100,000", "100,000 to 1,000,000", "More than 1,000,000" or "Not applicable".

100,000 to 1,000,000

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

Access is granted through the Business Entitlement Access Request System (BEARs) by the Manager and IBMIS System Administrator based on a user's position and need-to-know.

23 Is there a data dictionary on file for this system? Note: Selecting "Yes" indicates an upload to the Attachment Section is required.

No

25 Please upload all privacy risk finding documents identified for the system (Audit trail, RAFT, POA&M, Breach Plan, etc.); click "yes" to confirm upload(s) are complete.

No

26 Describe this system's audit trail in detail. Provide supporting documents.

The IBMIS system does not add or modify any data. It does not currently conduct any audit trail or Taxpayer Identification Number (TIN) checking but relies on the functionality of the systems that provide and use data in relation to it. IBMIS uses commercial off the shelf (COTS) software as the front-end. The COTS software is owned by the Business Intelligence Core Competency Center (BICCC). Any audit trail will be on BICCC's end (not IBMIS).

27 Does this system use or plan to use SBU data in a non-production environment?

Yes

27.1 Please upload the Approved Email and one of the following SBU Data Use Forms, Questionnaire (F14664) or Request (F14665) or the approved Recertification (F14659). Select Yes to indicate that you will upload the Approval email and one of the SBU Data Use forms.

Yes

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Audit Information Referral System (AIMS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Enterprise Business Intelligence Platform (EBIP)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name
Issue Management System (IMS)
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Application to Application (A2A)

Interface Type
IRS Systems, file, or database
Agency Name
Specialist Referral System (SRS)
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Application to Application (A2A)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 42.021 - Compliance Programs and Projects Files

Describe the IRS use and relevance of this SORN.

Individuals who may be involved in tax evasion schemes or noncompliance schemes, including but not limited to withholding noncompliance or other areas of noncompliance grouped by industry, occupation, or financial transactions; individuals who may be selling or promoting abusive tax schemes or abusive tax avoidance transactions; individuals who may be in noncompliance with tax laws concerning tax exempt organizations, return preparers, corporate kickbacks, or questionable Forms W-4, tax evasion schemes involving identity theft, among others.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

The IBMIS system does not add or modify any data. It does not currently conduct any audit trail or TIN checking but relies on the functionality of the systems that provide and use data in relation to it. IBMIS uses commercial off the shelf (COTS) software as the front-end. The COTS software is owned by the Business Intelligence Core Competency Center (BICCC). Any audit trail will be on BICCC's end (not IBMIS).

SORN Number & Name

IRS 42.001 - Examination Administrative Files

Describe the IRS use and relevance of this SORN.

Taxpayers who are being considered for examination, or who are, or were, examined to determine an income, estate and gift, excise, or employment tax liability.

SORN Number & Name

IRS 42.008 - Audit Information Management System

Describe the IRS use and relevance of this SORN.

Taxpayers whose tax returns are under the jurisdiction of examiners in Taxpayer Services, SB/SE, Tax-Exempt Government Entities and LB&I.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Tax Administration- Large Business and International (LBI)

What is the GRS/RCS Item Number?

Item 47 (Job No. N1-58-09-105)

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item.

The Issue Management System (IMS) is a computer application for LB&I that supports existing and new examination processes, including the Compliance Assurance Process (CAP) cases. It captures information from both Industry Cases (IC) and Large Corporate Compliance (LCC) Cases (formerly Coordinated Industry Cases, CIC), all specialist work, open cases and closed cases. The information captured is related to cases, returns, issues, and cycles. IMS consists of two components, a laptop application and a centralized data repository. The IMS application provides the tools to support examination planning, examination selections, and the examinations themselves. IMS is used by revenue agents and specialists to set up the examination, request information from the taxpayers to work issues, propose adjustments, record hours applied to issues, and track elapsed time between activities.

What is the disposition schedule?

15 years after exam case is closed.

Data Locations

What type of site is this?

System

What is the name of the System?

Issue Based Management Information System

What is the sensitivity of the System?

Federal Tax Information (FTI)

Please provide a brief description of the System.

IBMIS provides daily information gathering for related systems. It is a web-based system for case information tracking, planning, and reporting, that gives team managers, territory managers, and executives a centralized, online management information reporting system. This allows managers the ability to report on case activity and monitor examination plans. IBMIS system is used for reporting purposes only. Any SBU/PII information is limited to management officials within Large Business and international (LB&I), Small Business and Self-Employed (SBSE) and Appeals.

What are the incoming connections to this System?

IBMIS collects and provides management with reporting of Examination and Audit issues from the Issue Management System (IMS), Audit Information Management System (AIMS), and Specialist Referral System (SRS).

What are the outgoing connections from this System?

There are no outgoing connections other than Enterprise Business Intelligence Platform (EBIP).