

Date of Approval: 04/02/2026
Questionnaire Number: 2627

Basic Information/Executive Summary

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

Large Business & International Workload Identification Systems

Acronym:

LWIS

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.

The LB&I Workload Identification System (LWIS) was developed to modernize and improve the return ordering and delivery process to LB&I field groups. LWIS is a database system that houses all returns that are available for delivery to the field for examination. These returns will primarily include Forms 1040, 1041, 1120, 1120S, 1120F and 1065 returns on an as needed basis, resulting in the delivery of just in time inventory for LB&I revenue agents. LWIS is a repository for case related information that is available to employees assigned to examine a return. About 70% of returns delivered to the field will have an assigned case-built file associated with LWIS. There are over 20 areas in LB&I delivering documents to the field using the LWIS applications.

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).

The Large Business and International Division (LB&I) Workload Identification System (LWIS) is an Internal Revenue Service (IRS) Minor Application that has been in operation since 2001. It is primarily used by LB&I Practice Area Planning and Special Programs (PSP) Analysts to identify LB&I Business tax returns for field group managers that were selected for potential audit, resulting in the delivery of the tax returns to the LB&I revenue agents. The LWIS application is a custom, IRS-developed module that is used for entering, retrieving, or deleting data on a SQL database. LWIS is considered a return order module operationally. The data in the systems includes the Employer Identification Number (EIN), Taxpayer Identification Number (TIN) or Social Security Number (SSN); city location; state; zip code (plus 4); Master File Account (tax information elements include: Industry Code, Tax Period Return Filed (TXPD), Audit Information Management System (AIMS) information, historical tax event codes and dates). Data is used for Inventory Control System. PIA data is provided by AIMS and LIN systems.

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

Employer Identification Number

Federal Tax Information (FTI)

Internet Protocol Address (IP Address)

Name

Social Security Number (including masked or last four digits)

Standard Employee Identifier (SEID)

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

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

PII for personnel administration - 5 USC

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)?

Application

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?

1625

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

LWIS-Large Business & International Workload Identification Systems

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.)

Changes made to records control schedule.

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.

Risk Identification Control Board (RICB)

9 If the system is on the As-Built-Architecture (ABA), what is the ABA ID number of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID number(s) for each application covered separated by a comma. If the system is not in the ABA, then contact the ABA (<https://ea.web.irs.gov/aba/index.html>) for assistance.

210737

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)

Notice, consent and due process are provided in the tax forms instructions filed by the taxpayer, and pursuant to 5 USC.

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

No

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.)

LWIS personnel, contractors, and users all minimally have public trust background credentials. Read access is given to users. Developers have administrator roles with read/write access in database.

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.

LWIS provides users with the IRS Intranet Privacy Policy and Privacy Act Statement at access.

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".

Under 5,000

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".

Under 100,000

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

Administrators provide access upon approval of the LWIS Business Entitlement Access Request System and Employee User Portal registration.

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

No

24 Explain any privacy and civil liberties risks related to privacy controls.

No risk.

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.

Yes

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

LWIS uses a secure, chronological, and time-stamped record of electronic activities within the system, documenting who performed an action, what was done, and when.

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 Management System

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Statistics of Income Distributed Processing System (SOIDPS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

LB&I Taxpayer Registry (LTR)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

AIMS Centralized Information System (ACIS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Content Management Collaboration (CMC)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

System Audit and Analysis Systems (SAAS)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Case Built File (CBF)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 42.008 - Audit Information Management System

Describe the IRS use and relevance of this SORN.

CBF Utilizes tools for audit information management.

SORN Number & Name

IRS 42.021 - Compliance Programs and Projects Files

Describe the IRS use and relevance of this SORN.

The CBF application is used for various compliance initiatives of taxpayer data by enterprise tax professionals.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

Use of taxpayer information can be used by authorized personnel who will be identified by SEID for audit trails and security of records.

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

Taxpayer data is used in case-built files (CBF) for audit activities and compliance research.

Records Retention

What is the Record Schedule System?

Non-Record

What is the disposition schedule?

LWIS does not keep any records. Please see attachment.

Data Locations

What type of site is this?

Shared Drive

What is the name of the Shared Drive?

Splunk

What is the sensitivity of the Shared Drive?

Sensitive But Unclassified (SBU)

What is the URL of the item, if applicable?

vp2smemapplwis1.ds.irsnet.gov

Please provide a brief description of the Shared Drive.

The C drive is used to capture the audit log.

What are the incoming connections to this Shared Drive?

Splunk picks up files from C: drive of application server.