

Date of Approval: **November 16, 2021**

PIA ID Number: **6436**

SYSTEM DESCRIPTION

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

Audit Information Management Systems Reference, AIMS-R

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?

Audit Information Management System-Reference, PIA #3530

What is the approval date of the most recent PCLIA?

9/9/2018

Changes that occurred to require this update:

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.

Enterprise Life Cycle (ELC)

Current ELC (Enterprise Life Cycle) Milestones:

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.

Audit Information Management System Reference (AIMS-R) is a legacy application/system that processes information related to examinations of taxpayer accounts. Accounts can be established, updated, and closed online by authorized examination personnel using Integrated Data Retrieval System (IDRS) Real-time Command Codes. Audit Information Management System Reference (AIMS-R) is an application/system that processes information related to examinations of taxpayer accounts. Accounts can be established, updated, and closed online by authorized Examination personnel using Integrated Data Retrieval System (IDRS) Real-time Command Codes. Discriminate Function (DIF) Orders and the Automatic Selection process also send accounts to Audit Information Management System (AIMS), a subsystem of Audit Information Management System Reference (AIMS-R). DIF establishes open cases in inventories and due process is provided pursuant to 26 United States Code (USC). AIMS-R receives information from several entities including the Individual Master File (IMF), Business Master File (BMF), and Employee Plans Master File (EPMF) at the beginning of an audit and tracks the audit case through its various stages from beginning to end. It also sends assessment information to Master file at the audit's close.

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:

Security Background Investigations

Interfaces with external entities that require the SSN

Legal/statutory basis (e.g., where collection is expressly required by statute)

When there is no reasonable alternative means for meeting business requirements

Statistical and other research purposes

Delivery of governmental benefits, privileges, and services

Law enforcement and intelligence purposes

Another compelling reason for collecting the SSN

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

The use of SSN/EINs allow for AIMS-R to interface with other IRS systems and track a return through all the steps in the Audit Process.

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

Tax return data for each taxpayer controlled on AIMS-R is accessed by the Taxpayer Identification Number (TIN). The TIN is a unique identifier for each taxpayer required to file a tax return or is listed as a dependent on another's tax return. As such, there are no plans to eliminate the use of TINs in AIMS-R specifically. The Office of Management and Budget memorandum Circular A-130 requires that federal agencies develop a mitigation or elimination strategy for systems that use TINs, which the Service continues to develop strategies to meet. An exception to that requirement is when the TIN is uniquely needed to identify a user's record. The system requires the use of Social Security Numbers (SSN) and TINs 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
Tax Account Information
Centralized Authorization File (CAF)

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:

Agency Sensitive Information Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission.

Protected Information Information which if modified, destroyed, or disclosed in an unauthorized manner could cause loss of life, loss of property or funds by unlawful means, violation of personal privacy or civil rights, gaining of an unfair procurement advantage by contractors bidding on government contracts, or disclosure of proprietary information entrusted to the Government.

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

No

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

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.

The use of SSN, Name, Address and Federal Tax Information is critical to effectively audit tax returns and apply the results of the audit to the correct individual taxpayer. Authority lies with IRC 6011, IRC 6109-1, 26 CFR Section 301.6109-1.

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

The accuracy of the information in AIMS-R is verified by Master File. Master File receives quarterly updates from the Social Security Administration (SSA) to assist in verifying individual SSNs. The information is received directly from the SSA and is deemed reliable and accurate. The information is not altered in any way. The results of a tax return under audit are assessed solely based on the application of the tax laws. AIMS-R receives information from a number of entities including the Individual Master File (IMF), Business Master File (BMF), and Employee Plans Master File (EPMF). AIMS-R controls non-master file (NMF) cases that support accounting for assessments, liabilities, payments, and credits for transactions that are not compatible with master file processing, timeliness, or data. It produces taxpayer listings and statistical reports that enable Examination to monitor and regulate their workload and their compliance with Examination's objectives. It also provides Examination data that is eventually incorporated into the Commissioner's Annual Report. The AIMS-R application operates in two distinct modes: Real-time and Batch.

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 42.008 Audit Information Management System
IRS 22.054 Subsidiary Accounting Files
IRS 22.060 Automated Non-Master File
IRS 22.061 Information Return Master File
IRS 22.062 Electronic Filing Records
IRS 24.030 Customer Account Data Engine Individual Master File
IRS 24.046 Customer Account Data Engine Business Master File
IRS 26.019 Taxpayer Delinquent Account Files
IRS 42.001 Examination Administrative Files
IRS 34.037 Audit Trail and Security Records

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: Audit Information Management System Data Store (AIMS DS)
Current PCLIA: Yes
Approval Date: 9/18/2018
SA&A: No

System Name: Return Inventory and Classification System (RICS)
Current PCLIA: Yes
Approval Date: 7/10/2020
SA&A: Yes
ATO/IATO Date: 12/13/2019

System Name: Business Master File (BMF)
Current PCLIA: Yes
Approval Date: 9/22/2021
SA&A: Yes
ATO/IATO Date: 11/12/2020

System Name: Tax Return Data Base (TRDB)
Current PCLIA: Yes
Approval Date: 11/1/2021
SA&A: No

System Name: Compliance Data Environment (CDE)
Current PCLIA: Yes
Approval Date: 3/19/2019
SA&A: Yes
ATO/IATO Date: 4/1/2019

System Name: Employee Plans Master File (EPMF)
Current PCLIA: Yes
Approval Date: 7/28/2020
SA&A: Yes
ATO/IATO Date: 12/20/2018

System Name: Examination Returns Control System (ERCS)
Current PCLIA: Yes
Approval Date: 1/22/2020
SA&A: Yes
ATO/IATO Date: 3/20/2019

System Name: Integrated Data Retrieval System (IDRS)
Current PCLIA: Yes
Approval Date: 10/26/2021
SA&A: Yes
ATO/IATO Date: 11/1/2021

System Name: Individual Master File (IMF)
Current PCLIA: Yes
Approval Date: 3/4/2020
SA&A: Yes
ATO/IATO Date: 11/26/2019

System Name: Reporting Compliance Case Management System (RCCMS)
Current PCLIA: Yes
Approval Date: 10/14/2020
SA&A: Yes
ATO/IATO Date: 10/14/2020

System Name: Correspondence Examination Automation Support (CEAS)
Current PCLIA: Yes
Approval Date: 2/18/2021
SA&A: Yes
ATO/IATO Date: 1/19/2021

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

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?

No

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: Compliance Data Warehouse (CDW)
Current PCLIA: Yes
Approval Date: 9/16/2020
SA&A: Yes
ATO/IATO Date: 1/27/2021

System Name: Tax Return Data Base (TRDB)
Current PCLIA: Yes
Approval Date: 11/1/2021
SA&A: No

System Name: LMSB Workload Identification System (LWIS)
Current PCLIA: Yes
Approval Date: 9/22/2021
SA&A: Yes
ATO/IATO Date: 4/10/2020

System Name: Business Master File (BMF)
Current PCLIA: Yes
Approval Date: 9/22/2021
SA&A: Yes
ATO/IATO Date: 11/12/2020

System Name: Correspondence Examination Automation Support (CEAS)
Current PCLIA: Yes
Approval Date: 2/18/2021
SA&A: Yes
ATO/IATO Date: 1/19/2021

System Name: Reporting Compliance Case Management System (RCCMS)
Current PCLIA: Yes
Approval Date: 10/14/2020
SA&A: Yes
ATO/IATO Date: 10/14/2020

System Name: Customer Satisfaction Transaction Survey (CSTS)
Current PCLIA: No
SA&A: No

System Name: Appeals Centralized Database System (AAE:ACDS)
Current PCLIA: Yes
Approval Date: 3/2/2021
SA&A: Yes
ATO/IATO Date: 11/12/2020

System Name: Compliance Data Environment (CDE)
Current PCLIA: Yes
Approval Date: 3/19/2019
SA&A: No

System Name: Notice Prints Processing (NPP)
Current PCLIA: Yes
Approval Date: 4/13/2021
SA&A: No

System Name: Individual Master File (IMF)
Current PCLIA: Yes
Approval Date: 3/4/2020
SA&A: Yes
ATO/IATO Date: 11/26/2019

System Name: Appeals Docket & Non-Docket Reporting System (LAND)
Current PCLIA: Yes
Approval Date: 8/30/2018
SA&A: No

System Name: Integrated Data Retrieval System (IDRS)
Current PCLIA: Yes
Approval Date: 10/26/2021
SA&A: Yes
ATO/IATO Date: 11/1/2021

System Name: Examination Returns Control System (ERCS)
Current PCLIA: Yes
Approval Date: 1/22/2020
SA&A: Yes
ATO/IATO Date: 3/20/2019

System Name: Automated Insolvency System (AIS)
Current PCLIA: Yes
Approval Date: 2/18/2020
SA&A: Yes
ATO/IATO Date: 7/17/2019

System Name: Automated Information Management Systems (AIMS) Data Store
Current PCLIA: Yes
Approval Date: 9/18/2021
SA&A: No

System Name: Business Performance Management System (BPMS)
Current PCLIA: Yes
Approval Date: 10/7/2019
SA&A: No

System Name: AIMS Reports Processing (ARP)
Current PCLIA: Yes
Approval Date: 9/18/2018
SA&A: No

System Name: Enforcement Revenue Information System (ERIS)
Current PCLIA: Yes
Approval Date: 2/8/2018
SA&A: Yes
ATO/IATO Date: 7/14/2014

System Name: Reports (REPORTS)
Current PCLIA: No
SA&A: No

System Name: EP EO GE AIMS Report Processing System (EARP)
Current PCLIA: Yes
Approval Date: 1/22/2020
SA&A: Yes
ATO/IATO Date: 3/20/2019

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

System Name: Partnership Control System (PCS)
Current PCLIA: Yes
Approval Date: 10/30/2018
SA&A: Yes
ATO/IATO Date: 5/19/2015

Identify the authority.

AIMS-R must disseminate data to other IRS systems.

For what purpose?

For the purpose of controlling, monitoring, report-generation, and tax assessment information.

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

No

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: Customer Satisfaction Transaction Survey
Transmission Method: Electronic File Transfer Utility
ISA/MOU: Yes

Identify the authority.

Customer Satisfaction Transaction Survey (CSTS)

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 which provides the legal right to ask for information under Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. Under these sections, response is mandatory. Code section 6109 requires the individual provide an identifying number. AIMS-R receives information from Master File, internal IRS system, and does not request the data directly from the individual. The information within AIMS-R comes from various IRS Systems and forms. Those systems and forms provide Privacy Act Notice, consent, and due process to individuals. Due process is provided pursuant to 5 USC.

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

No

Why not?

The information is collected while carrying out the Internal Revenue laws of the United States; an individual cannot decline providing the information. AIMS-R does not receive information from individual taxpayers. The information in AIMS-R comes from Master File, an internal IRS system. There is no interaction between AIMS and the individual. The information within AIMS-R comes from various IRS Systems and forms. Those systems and forms provide Privacy Act Notice, consent, and due process to individuals. Due process is provided pursuant to 5 USC.

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

Publication 1 "Your Rights as a Taxpayer" explains the rights of the taxpayer, which includes the right to challenge the IRS' position and be heard; and the right to appeal an IRS decision in an independent forum. The system does not replace any individual taxpayer's right to due process, as dictated by the Internal Revenue Manual guidelines. IRS policy allows individual taxpayers whose data is in the system the opportunity to clarify or dispute negative determinations through the appeals process. However, due to the nature of this system, individuals may not receive specific notice that their information has been collected.

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 Only

System Administrators: Administrator

Developers: Read Only

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

Access to the AIMS-R is requested via an Online (OL) Form 5081. Access is granted on a need-to-know basis. The OL5081 enrollment process requires that an authorized manager approve access requests on a case-by-case basis. Access approval is based on the Users role(s) and responsibilities. Users are given the minimum set of privileges required to perform their regular and recurring work assignments; they are restricted from changing the boundaries of their access without management approval. The employee's access will be terminated once they no longer require access to the Database. Deletion from the active access role is also performed through the OL5081" References include IRM 4.4.32, OL5081, AIMS-R Information System Contingency Plan (ISCP) and IRM 10.8.34.2.1.

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 AIMS-R ages off the database at varying intervals and will be erased or purged from the system in accordance with approved retention periods found in Document 12990, Records Control Schedule (RCS) 10 for Appeals, items 26b, 26c, item 27, Item 34, and RCS 23 for Tax Administration-Examination.

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?

8/21/2021

Describe the system's audit trail.

AIMS-R does not maintain an audit trail. The audit trail is maintained through IDRS by Security and Communication System (SACS).

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)?

Test records and results reside in Software Quality Assurance (SQuA) on UNISYS mainframe; tracing requirements/test results documentation resides in RequisitePro.

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?

AIMS complies with the requirements of IRM 10.8.1 in regards to developer security testing. AIMS utilizes the Software Quality Assurance (SQuA) configuration management system on the UNISYS mainframe which controls and stores source code. All application source code must be associated with an authorizing document such as a Unified Work Request (UWR) (Business change request) or a Knowledge, Incident/Problem, Service Asset Management (KISAM) ticket (Production problem change). No code can be transmitted to production unless justified by a UWR or KISAM ticket. A program change is assigned to a developer who accesses the code for editing and testing within the SQuA system. Testing is checked by an in-house staff leader. All AIMS-R UWRs are subjected to a central Application Development (AD) review process. They are then reviewed and costed by impacted developers, reviewed, and approved by BCMS Branch Change Control Board (CCB) and reviewed by the AD CCB for final approval. UWR changes are traced from requirements through testing using the Requisite Professional tool. Standard walk-through reviews are performed on the system by a team representing the business and developers.

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.

10/27/2014

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: Not Applicable

Contractors: Not Applicable

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?

No