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**A. SYSTEM DESCRIPTION**

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1. Enter the full name and acronym for the system, project, application and/or database. Audit Information Management System (AIMS) Related Reports, ARR

2. Is this a new system? No

2.a. If **no**, is there a Privacy Civil Liberties Impact Assessment (PCLIA) for this system? Yes

If **yes**, enter the full name, acronym, and milestone of the most recent PCLIA.

Audit Information Management System (AIMS) Related Reports, ARR, PCLIA #1328

Enter the approval **date** of the most recent PCLIA. 08/11/2015

If **yes** Indicate which of the following changes occurred to require this update (check all that apply).

- No Addition of Personally Identifiable Information (PII)(PII is any information that is linked or linkable).
- No Conversions
- No Anonymous to Non-Anonymous
- No Significant System Management Changes
- No Significant Merging with Another System
- No New Access by IRS employees or Members of the Public
- No Addition of Commercial Data / Sources
- No New Interagency Use
- No Internal Flow or Collection
- Yes Expiring PCLIA

Were there other system changes not listed above? No

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

Small Business/Self-Employed Governance Board

3.a. Check the current Enterprise Life Cycle (ELC) Milestones (select all that apply).

- No Vision & Strategy/Milestone 0
- No Project Initiation/Milestone 1
- No Domain Architecture/Milestone 2
- No Preliminary Design/Milestone 3
- No Detailed Design/Milestone 4A
- No System Development/Milestone 4B
- No System Deployment/Milestone 5
- Yes Operations & Maintenance (i.e., system is currently operational)

4. Is this a Federal Information Security Management Act (FISMA) reportable system? No

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### A.1 General Business Purpose

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5. 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 Related Reports (ARR) provides Headquarters analysts and field personnel with timely and reliable information to monitor the current fiscal year's examination plan as well as specific programs monthly. AIMS-RR receives data from AIMS Reports Processing (ARP) and time-related data from Examination Return Control System (ERCS) for revenue agents, tax compliance officers, revenue officers and tax examiners.

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### B. PII DETAIL

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6. Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any type of Sensitive but Unclassified (SBU) or Personally Identifiable Information (PII)?

Yes

6.a. If **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

If **yes**, check all types of tax identification numbers (TIN) that apply to this system:

<u>Yes</u>	Social Security Number (SSN)
<u>Yes</u>	Employer Identification Number (EIN)
<u>No</u>	Other Taxpayer Identification Number

If SSNs apply, which of the following approved Treasury uses of the SSNs applies:

<u>No</u>	Security background investigations
<u>No</u>	Interfaces with external entities that require the SSN
<u>No</u>	Legal/statutory basis (e.g. where collection is expressly required by statute)
<u>No</u>	When there is no reasonable alternative means for meeting business requirements
<u>Yes</u>	Statistical and other research purposes
<u>No</u>	Delivery of governmental benefits, privileges, and services
<u>No</u>	Law enforcement and intelligence purposes
<u>No</u>	Another compelling reason for collecting the SSN

Explain why one or more of the eight authorized uses above support the new or continued use of SSNs.

The SSN is a critical component to ARR processing for the validation of data and the ability to drill down to specific cases with potential errors so they can be identified and corrected. Access is limited to IRS employees. Use of the SSN on tax returns and tax return information is compliant with Internal Revenue Code (IRC) Section 6109.

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

No planned mitigation.

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

If **yes**, specify the information.

<u>Selected</u>	<u>PII Element</u>
Yes	Name
Yes	Mailing address
No	Phone Numbers
No	E-mail Address
No	Date of Birth
No	Place of Birth
No	Standard Employee Identifier (SEID)
No	Mother's Maiden Name
No	Protection Personal Identification Numbers (IP PIN)
No	Internet Protocol Address (IP Address)
No	Criminal History
No	Medical Information
No	Certificate or License Numbers
No	Vehicle Identifiers
No	Passport Number
No	Alien Number
No	Financial Account Numbers
No	Photographic Identifiers
No	Biometric Identifiers
No	Employment Information
Yes	Tax Account Information
No	Centralized Authorization File (CAF)

6.c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates? Yes

If **yes**, select the types of SBU

<u>Selected</u>	<u>SBU Name</u>	<u>SBU Description</u>
No	Agency Sensitive Information	Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission
No	Procurement sensitive data	Contract proposals, bids, etc.
Yes	Official Use Only (OUO) or Limited Official Use (LOU)	Information designated as OUO or LOU is information that: is exempt under one of the statutory Freedom of Information Act exemptions; is prohibited by other laws or regulations; would significantly impede the agency in carrying out a responsibility or function; or would constitute an unwarranted invasion of privacy.
No	Proprietary data	Business information that does not belong to the IRS
Yes	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
No	Physical Security Information	Security information containing details of serious weaknesses and vulnerabilities associated with specific systems and facilities
No	Criminal Investigation Information	Information concerning IRS criminal investigations or the agents conducting the investigations.

6.d. Are there other types of SBU/PII used in the system? Yes

If **yes**, describe the other types of SBU/PII that are applicable to this system.

Taxpayer Codes, Exam Codes, Tax Return Years, Type of Tax Return, Date of Death

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

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

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

No SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397

No PII for personnel administration is 5 USC

No PII about individuals for Bank Secrecy Act compliance 31 USC

No Information by CI for certain money laundering cases may be 18 USC

6.f. Has the authority been verified with the system owner? Yes

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## **B.1 BUSINESS NEEDS AND ACCURACY**

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7. 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.

ARR uses the data to create reports related to examination results. Data is also used to create the Open Case data file, Closed Case data file and Summary Examination Time Transmission System data file (as output). Reports created from AIMS-RR are Closure and Inventory data of returns and the results associated with those returns for use by management. Requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents. The SSN is a critical component to ARR processing and access is limited to IRS employees.

8. How is the SBU/PII verified for accuracy, timeliness, and completeness?

The ARR system receives data from ERCS and ARP systems which have their own verification processes for data accuracy, timeliness, completeness and therefore ARR assumes that the data is accurate, timely, and complete when it is provided by ERCS and ARP. The ARR application has input validation processes that check character length, types, and formats to ensure data will be processed accurately.

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## **C. PRIVACY ACT AND SYSTEM OF RECORDS**

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*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.*

9. 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

If **yes**, enter the SORN number(s) and the complete the name of the SORN(s).

<u>SORNS Number</u>	<u>SORNS Name</u>
IRS 34.037	Audit Trail and Security Records System
IRS 42.008	Audit Information Management System

IRS is required to have a published Privacy Act system of records in the Federal Register. Please identify the Privacy Act SORN(s) that cover these records. If you need additional assistance identifying the correct SORNS please email \*Privacy.

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#### **D. RESPONSIBLE PARTIES**

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10. Identify the individuals for the following system roles. ##Official Use Only

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#### **E. INCOMING PII INTERFACES**

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11. Does the system receive SBU/PII from other system or agencies? Yes

11.a. If **yes**, does the system receive SBU/PII from IRS files and databases? Yes

If **yes**, enter the files and databases.

<u>System Name</u>	<u>Current PCLIA</u>	<u>Approval Date</u>	<u>SA&amp;A?</u>	<u>Authorization Date</u>
ARP	No		No	
ERCS	Yes	02/07/2017	Yes	12/15/2016

11.b. Does the system receive SBU/PII from other federal agency or agencies? No

11.c. Does the system receive SBU/PII from State or local agencies? No

11.d. Does the system receive SBU/PII from other sources? No

11.e. Does the system receive SBU/PII from **Taxpayer** forms? No

11.f. Does the system receive SBU/PII from **Employee** forms (such as the I-9)? No

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#### **F. DISSEMINATION OF PII**

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12. Does this system disseminate SBU/PII? Yes

12.a. Does this system disseminate SBU/PII to other IRS Systems? Yes

If **yes**, identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

<u>System Name</u>	<u>Current PCLIA</u>	<u>Approval Date</u>	<u>SA&amp;A?</u>	<u>Authorization Date</u>
Audit Information Management System (AIMS) – Computer Information System (A-CIS)	Yes	10/09/2015	Yes	09/02/2015
Examination Operational Automation Database (EOAD)	Yes	09/14/2015	No	

Identify the authority. Authority and purpose is 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? SSNs are permissible from IRC 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

12.b. Does this system disseminate SBU/PII to other Federal agencies? Yes

If **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).

<u>Organization Name</u>	<u>Transmission method</u>	<u>ISA/MOU</u>
Treasury Inspector General for Tax Administration (TIGTA)	Enterprise File Transfer Utility	Yes

Identify the authority. IRC §6103(h)(1) provides that disclosures of tax information can be made to Treasury employees (including IRS) with a "need to know" for tax administration purposes.

Identify the routine use in the applicable SORN (or Privacy Act exception). TIGTA conducts reviews annually on the data.

For what purpose? TIGTA conducts reviews annually on the data.

12.c. Does this system disseminate SBU/PII to State and local agencies? No

12.d. Does this system disseminate SBU/PII to IRS or Treasury contractors? No

12.e. Does this system disseminate SBU/PII to other Sources? No

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## **G. PRIVACY SENSITIVE TECHNOLOGY**

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13. Does this system use social media channels? No

14. Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, Radio Frequency Identification (RFID), etc.? No

15. Does the system use cloud computing? No

16. Does this system/application interact with the public? No

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**H. INDIVIDUAL NOTICE AND CONSENT**

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17. Was (or is) notice provided to the individual prior to collection of information? No

17.b. If **no**, why not? If information is not collected directly from an individual, please discuss the factors considered in deciding to collect information from third party sources.  
ARR does not collect information directly from an individual. Data is collected from other IRS files and databases (ERCS & ARP).

18. Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information? No

18.b. If individuals do not have the opportunity to give consent, why not?  
PII data is a critical component to ARR processing.

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

The Taxpayer Bill of Rights publication 1 at <http://publish.no.irs.gov/cat12.cgi?request=CAT1&catnum=64731> outlines the baseline for 'due process' that the business follows.

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**I. INFORMATION PROTECTION**

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20. 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

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

IRS Employees? Yes

<u>IRS Employees?</u>	Yes/No	Access Level (Read Only/Read Write/Administrator)
Users	No	
Managers	No	
Sys. Administrators	Yes	Read-Only
Developers	Yes	Read and Write

Contractor Employees? No

21.a. How is access to SBU/PII determined and by whom? Access permissions to PII are determined by completion of an Online 5081 form, which is then approved by management. Access permissions are controlled and managed through Resource Access Control Facility.

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**I.1 RECORDS RETENTION SCHEDULE**

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22. Are these records covered under the General Records Schedule (GRS), or have a National Archives and Records Administration (NARA) archivist approved a Record Control Schedule (RCS) for the retention and destruction of official agency records stored in this system? Yes

22.a. If **yes**, how long are the records required to be held under the corresponding RCS and how are they disposed of? In your response, please include the complete IRM number 1.15.XX and specific item number and title.

All records for the ARR will be deleted or destroyed in accordance with approved retention periods. Any records will be managed according to requirements under Internal Revenue Manual (IRM) 1.15.1 and 1.15.6, and will be destroyed using IRS Records Control Schedule 10, Item 34 and as coordinated with the IRS Records and Information Management Program and IRS Records Officer.

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**I.2 SA&A OR ASCA**

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23. Has the system been through Security Assessment and Authorization (SA&A) or Annual Security Control Assessment (ASCA)? No

23.c. If **no**, is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements? Yes

23.1 Describe in detail the system's audit trail. The ARR application is a batch level process that runs on a mainframe and is not capable of generating any audit records. All audit records are generated and maintained by the Information Technology (IT) General Support System (GSS)-21.

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**J. PRIVACY TESTING**

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24. Does the system require a System Test Plan? No

24.b. If **no**, please explain why. The ARR application is a batch level process that runs on a mainframe any System Test Plan will be generated and maintained by the IT-GSS-21.

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**K. SBU Data Use**

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25. Does this system use, or plan to use SBU Data in Testing? No

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**L. NUMBER AND CATEGORY OF PII RECORDS**

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

26.a. IRS Employees:	<u>Under 50,000</u>
26.b. Contractors:	<u>Not Applicable</u>
26.c. Members of the Public:	<u>More than 1,000,000</u>
26.d. Other:	<u>No</u>

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**M. CIVIL LIBERTIES**

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27. Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment? No

28. Is the system information used to conduct data-mining as defined in the *Implementing the Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804*? No

29. Will this system have the capability to identify, locate, and monitor individuals or groups of people? No

30. Does Computer matching occur? No

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**N. ACCOUNTING OF DISCLOSURES**

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31. 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

31.a. 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. Not Applicable

31.c. If **N/A**, explain the Exemption and/or Disclosure's response. IRC §6103(h)(1), IRC §6103(h)(3)(A) and IRC §6103(h)(4) disclosures are exempt from the accounting requirement as defined in IRC §6103(p)(3)(A).

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**End of Report**

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