

Date of Approval: **May 31, 2023**

PIA ID Number: **7627**

SYSTEM DESCRIPTION

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

LBI Reporting Workbooks, LBIRW

Is this a new system?

Yes

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

none at present

Current ELC (Enterprise Life Cycle) Milestones:

Detailed Design/Milestone 4A

System Development/Milestone 4B

System Deployment/Milestone 5

Operations & Maintenance (i.e., system is currently operational)

Is this a Federal Information Security Management Act (FISMA) reportable system?

No

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.

The purpose of the LBI Reporting Workbooks is to leverage Microsoft Excel and Office365/Teams/SharePoint Online Custom Off The Shelf (COTS) platform to provide stakeholders access to data in one source versus data having to be pieced together from various systems and databases. The Reporting Workbooks concept was developed as a monitoring and reporting tool used by IRS analysts to perform detailed analysis to monitor and report on non-examined, open, and closed tax returns, as well as Summary Exam Time Transmittal System (SETTS) data to determine hours and days to examine returns. There are now several Report Workbooks based on data and stakeholder needs which are housed on MS O365 Teams and managed through private channels which is a key function of Teams

that allows a channel Owner to assign individuals access privileges to specific data/reports housed within a channel. Workbooks contain masked PII/FTI data and unmasked PII/FTI, the latter requiring Assistant Deputy Commissioner Compliance Integration (ADCCI) Management level approval to acquire access to private channel to view/access and download taxpayer data/reports. Most of the Reporting Workbooks are not fully utilized presently as customer training and adoption is underway. The goal is to eventually use the Workbooks as the source for all Large Business and International (LB&I) compliance tracking and status reporting. Each Reporting Workbook provides front matter items that include identification of Program Line of Sight, dimensions, and measure as well as Template Table and Template Chart workbooks that enable further customization of the data available to a specific Report Workbook. Data available, whether masked or unmasked, is derived from the following systems: 1) Examination Returns Control System (ERCS); 2) Compliance Data Warehouse (CDW); 3) Audit Information Management System (AIMS); 4) AIMS Centralized Information System (A-CIS); 5) Human Resources Reporting Center (HRRC); 6) Discovery Directory (DISCDIR)/Corporate Authoritative Directory Service (CADS); 7) Issue Based Management Information System (IBMIS); 8) Issue Management System (IMS); 9) Integrated Data Retrieval System (IDRS); 10) Correspondence Examination Automation Support (CEAS); and 11) Global High Wealth Database (GHWD). The Reporting Workbooks are connected to DataMart which is where all of the data sources are brought together and configured. The Reporting Workbooks approach provides a starting point data set populated by aforementioned data sources that are extracted from the System of Record (SOR) on a scheduled basis by an assigned Systems Architect/Administrator. The Reporting Workbooks and data available in a given workbook are based on program/compliance areas and templates that are driven by filters and PowerPivot tables to enable customizable data sets and reports. The transition to the Reporting Workbooks is a step to modernizing how data is currently being obtained and how reports are produced. Moving to the Reporting Workbooks allows for compatibility with Power Automate and Power BI technology, reduces repetition of duties making better use of limited resources, enables customer access to current data, provides for streamlined and repeatable data access and refresh processes, and enhances data analytics that will improve accuracy of planning and monitoring, case selection, tax compliance and organizational decision making.

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:

When there is no reasonable alternative means for meeting business requirements

Statistical and other research purposes

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

TINs/SSNs are used to match data to specific taxpayer accounts which is necessary to make selection for audit and to identify, track and correct non-compliance.

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

The Office of Management and Budget CIRCULAR NO. A-130 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs, which the Service continues to develop strategies to meet. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. DCS requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time. SSNs are permissible from Internal Revenue Code (IRC) 6109, "Identifying Numbers", which requires individual taxpayers to include their SSNs on their income tax returns.

Employer 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
Phone Numbers
E-mail Address
Standard Employee Identifier (SEID)
Tax Account Information

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.

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.

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?

Yes

Describe the other types of SBU/PII that are applicable to this system.

Names of taxpayers and employees, employee email addresses, employee phone numbers

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

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 Reporting Workbooks provide IRS Analysts the ability to monitor and report on the examination process, open and closed audits, and non-examined returns, at a high level down to an individual tax return. The use of SSNs by the system is needed to uniquely identify a taxpayer's record because no other identifier can be used to uniquely identify a taxpayer. Reporting Workbook users are only given access to the information they need to perform their duties. The SBU/PII collected is limited to what is relevant and necessary for tax administration and conducting a proper tax compliance examination.

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

The data is validated in the Reporting Workbooks against the system it derives its data from using consistency checks and record counts. The data is deemed reliable, and the data is validated for accuracy against the system sending the data as described in that system's PCLIA. The Reporting Workbooks Data Architect/Administrator is responsible for the process to extract data from the System of Record mentioned earlier in this PCLIA, download, import it into DataMart, review and check specific data for validation, including record counts. If a Reporting Workbook stakeholder discovers a possible error, they communicate with the Reporting Workbook Data Architect/Administrator and Report Analyst to be researched and resolve the possible error. If there is a substantial error, the Reporting Team staff and/or Data Architect/Administrator notifies stakeholders and takes action to correct the data issue.

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 36.003 General Personnel and Payroll Records
- IRS 42.008 Audit Information Management System
- IRS 26.019 Taxpayer Delinquent Account Files
- IRS 42.021 Compliance Programs and Projects Files
- IRS 34.037 Audit Trail and Security Records
- IRS 22.026 Form 1042S Index by Name of Recipient
- IRS 42.027 Data on Taxpayers' Filing on Foreign Holdings
- IRS 42.001 Examination Administrative Files
- IRS 24.046 Customer Account Data Engine Business Master File

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: AIMS - Automated Information Management System

Current PCLIA: Yes

Approval Date: 3/14/2022

SA&A: Yes

ATO/IATO Date: 12/9/2022

System Name: CDW - Compliance Data Warehouse

Current PCLIA: Yes

Approval Date: 2/13/2023

SA&A: Yes

ATO/IATO Date: 5/10/2022

System Name: ERCS - Examination Return Control System

Current PCLIA: Yes

Approval Date: 1/9/2022

SA&A: Yes

ATO/IATO Date: 12/17/2022

System Name: ACIS - AIMS Centralized Information System

Current PCLIA: Yes

Approval Date: 10/20/2021

SA&A: Yes

ATO/IATO Date: 8/25/2022

System Name: IMS - Issue Management System

Current PCLIA: Yes

Approval Date: 10/17/2022

SA&A: Yes

ATO/IATO Date: 5/13/2022

System Name: GHWD - Global High Wealth Database
Current PCLIA: Yes
Approval Date: 12/17/2020
SA&A: No

System Name: Correspondence Examination Automation Support (CEAS)
Current PCLIA: Yes
Approval Date: 2/18/2021
SA&A: Yes
ATO/IATO Date: 1/27/2023

System Name: CADS - Corporate Account Directory System
Current PCLIA: Yes
Approval Date: 9/18/2020
SA&A: No

System Name: HRRC - Human Resources Reporting Center
Current PCLIA: Yes
Approval Date: 2/11/2022
SA&A: Yes
ATO/IATO Date: 4/13/2022

System Name: IBMIS - Issue Based Information Management System
Current PCLIA: Yes
Approval Date: 2/13/2023
SA&A: Yes
ATO/IATO Date: 3/20/2023

System Name: IDRS - Integrated Data Retrieval System
Current PCLIA: Yes
Approval Date: 10/26/2021
SA&A: Yes
ATO/IATO Date: 3/6/2023

System Name: Office 365 Multi-Tenant and Supporting Services M365
Current PCLIA: Yes
Approval Date: 7/19/2022
SA&A: Yes
ATO/IATO Date: 12/6/2022

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: Office 365 Multi-Tenant & Supporting Services, M365
Current PCLIA: Yes
Approval Date: 7/19/2022
SA&A: No

Identify the authority.

Authority to disseminate and use tax return data for tax administration purposes under 26 US Code Section 6103.

For what purpose?

The Workbooks are housed on the MS Office 365 platform using Teams and related SharePoint sites as an access and distribution method.

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?

No

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?

Yes

Is the cloud service provider (CSP) Federal Risk and Authorization Management Program (FedRAMP) certified?

Yes

Date Certified.

11/20/2014

Please identify the ownership of the CSP data.

IRS

Does the CSP allow auditing?

Yes

Who audits the CSP Data?

IRS

What is the background check level required for CSP?

High

Is there a breach/incident plan on file?

Yes

Privacy laws (including access and ownership) can differ in other countries. This cloud will be Continental US (CONUS) only for:

Storage
Transmission
Maintenance

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?

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.

The Reporting Workbooks is not a system that directly collects information from taxpayers but rather uses data collected from other IRS systems and housed and pieced together in DataMart to give a full accounting of what transpired for a specific taxpayer examination. The Reporting Workbooks does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent, and due process are provided in the tax forms instructions filed by the taxpayer, and 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 data and processes to support the Reporting Workbooks are not collected by the Owners/Administrators of this system but rather the Reporting Workbooks consume data from other authoritative data sources mentioned within this PCLIA.

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

The Reporting Workbooks is not a system that directly collects information from taxpayers and uses information from other IRS systems which provides the due process to give a full accounting of what transpired on an examination case.

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 Only

Managers: Read Only

System Administrators: Administrator

Developers: Read Write

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

Access to the Reporting Workbooks is determined when a stakeholder submits a request for a specific MS Teams hosted Reporting Workbook secured channel. The request is reviewed by the Teams secured channel owner and coordination is made with employee's Manager and LB&I ADCCI Management for approval to a Reporting Workbook that contain PII/SBU data.

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.

The Reporting Workbooks are hosted in M365 Teams private channels with connection to the backend data hosted in the DataMart. M365 Teams is a document management and collaboration platform hosting the Report Workbooks. As such, all M365 and DataMart applicable records schedules must be applied. All applicable retentions related to GRS and RCS items should already be available in the M365 that will also cover the Report Workbooks. GRS 3.1 Item 011-System development records-destroy 5 years after system is superseded by a new iteration, or is terminated, defunded, or no longer needed for agency/IT administrative purposes, but longer retention is authorized if required for business use. GRS 5.1 Item 010-administrative records maintained in any agency office. Destroy when business use ceases. IRS policy will allow storage of records in SPO and Teams.

SA&A OR ASCA

Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?

No

Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?

Do not know.

Describe the system's audit trail.

The 365 Ecosphere maintains extensive log files of data connections, all server content, and user interactions. The items are tracked by SEID, individual workbooks/data sets/etc., used, what type of use (login, access interaction, time frame, number of actions, etc.), background tasks, performance of flows, stats for load times, space storage, etc. Insights (and/or Power BI) can also show graphs for traffic to specific workbooks and by whom and what pages.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

Covered by M365.

SBU DATA USE

Does this system use, or plan to use SBU Data in Testing?

No

NUMBER AND CATEGORY OF PII RECORDS

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

IRS Employees: 50,000 to 100,000

Contractors: Not Applicable

Members of the Public: 100,000 to 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?

Yes

Describe the type of information derived from these efforts and the technical (e.g., audit trails) or other processes used to limit unauthorized monitoring.

LBI Report Workbooks are used to report and monitor programs that may identify an individual taxpayer or group of taxpayers. When used to identify individual taxpayers by TIN/SSN, the requestor must submit a valid request with an approved business purpose to view sensitive but unclassified (SBU) data. It is only after review and validation of business need is made, along with LB&I Management approval, that access is granted.

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