Date of Approval: **October 14, 2020**

PIA ID Number: **5558**

SYSTEM DESCRIPTION

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

Large Business and International Workload Identification System, LWIS (CMC/CBF/eClassifier)

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?

PCLIA (v.2) 3301, Large Business and International Workload Identification System

What is the approval date of the most recent PCLIA?

3/5/2018

Changes that occurred to require this update:

Expiring PCLIA

Were there other system changes not listed above?

Yes

What were those changes?

LB&I Electronic Classification (LECS) application is no longer used and was removed from the acronym. eClassifier which was added as part of last PCLIA was added as part of the acronym.

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

Compliance Planning & Analytics LB&I Workload Identification System Control Change Board (CP&A LWIS CCB)

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.

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 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 collection of custom, IRS-developed modules that are used for entering, retrieving, or deleting data on a Structured Query Language (SQL) database. LWIS is the return ordering module, Content Management and Collaboration (CMC) is a classification system, Case Built File (CBF) is a documentation storage system for documents that were selected for audit and eClassifier digitizes classification for approximately a dozen campaigns. CMC provides a thorough classification review. CBF provides a platform to deliver electronic documents to the field. eClassifier provides a comprehensive analysis to identify and address compliance model issues and irregularities between the identification of potential cases and classification. 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). Basic information for individual returns (Form 1040, Form 1041, Form 1040NR, Form1040NREZ) are in the system. This includes SSN, TXPD, Taxpayer Name. Data is used for Inventory Control System. PIA data is provided by AIMS and LB&I Image Net (LIN) systems. Use is limited to projects classification and workload delivery systems.

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

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

The system displays the EIN/SSN as needed within the applications. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

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

System databases store SSN/EIN information that is inherited from AIMS. There is no ability to search, add or modify SSN/EIN information. The project implemented Negative Taxpayer Identification Number (NTIN) Checking into all the modules to ensure employees do not access any return they would have an association. There is no planned mitigation strategy to mitigate or eliminate the use of the SSN on the system.

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

Phone Numbers

Standard Employee Identifier (SEID)

Internet Protocol Address (IP Address)

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

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.

Business taxpayer information in LWIS/CMC/CBF is taken from returns filed on Forms 1120, 1120S, 1120F and 1065. The data in the LWIS system includes the Employer Identification Number (EIN); 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). Individual taxpayer information in LWIS/CMC/CBF/eClassifier is taken from returns filed on Forms 1040, 1040EZ, 1040NR and 1040NR-EZ, 1041. The data in the LWIS system includes the 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).

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.

Use is limited to projects classification and workload delivery systems. LWIS uses each data item to identify returns for team managers for LB&I Forms 1040, 1040NR, 1040NR-EZ, 1120, 1120S, 1120F and 1065 returns on an as needed basis. The LWIS application is a collection of custom, IRS-developed software applications that are used for entering, retrieving, or deleting data on a database. Functionality within the LWIS application allows employees (revenue agents, tax examiners, tax compliance officers and specialists) to review returns and complete a classification sheet. The classification sheet is used to determine whether the audit should move forward for potential audit and would include any preliminary findings.

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

Data used by the application is from other sources. The data received is from internal IRS systems which are deemed reliable and the data is validated for accuracy by the system sending the data as described in that system's PCLIA.

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 24.030   Customer Account Data Engine Individual Master File

IRS 42.017   International Enforcement Program Information Files

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 (AIMS)
Current PCLIA: Yes
Approval Date: 9/19/2018
SA&A: Yes
ATO/IATO Date: 2/5/2020

System Name: Statistics of Income Distributed Processing System (SOI DPS)
Current PCLIA: Yes
Approval Date: 7/2/2019
SA&A: No

System Name: AIMS - Centralized Information System (A-CIS)
Current PCLIA: No
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?

Yes

Please identify the form number and name:

Form Number: 1040   Form Name: U.S. Individual Income Tax Return

Form Number: 1040NR   Form Name: U.S. Nonresident Alien Income Tax Return

Form Number: 1040NR-EZ   Form Name: U.S. Nonresident Alien Income Tax Return

Form Number: 1120   Form Name: U.S. Corporation Income Tax Return

Form Number: 1120-S   Form Name: U.S. Corporation Income Tax Return for an S Corporation

Form Number: 1120-F   Form Name: U.S. Income Tax Return for a Foreign Corporation

Form Number: 1065   Form Name: U.S. Return of Partnership Income

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: LB&I Taxpayer Registry (LTR)
Current PCLIA: Yes
Approval Date: 3/21/2019
SA&A: Yes
ATO/IATO Date: 1/9/2020

System Name: Integrated Management System (IMS)
Current PCLIA: Yes
Approval Date: 9/3/2019
SA&A: Yes
ATO/IATO Date: 12/3/2019

Identify the authority.

The authority for processing taxpayer information is 5 U.S.C. 301 and 26 U.S.C. 7801.

For what purpose?

Systems are authorized to operate for the purpose of classifying returns and performing workload delivery.

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?

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?

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.

Tax return information is inherited from AIMS. The IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice in tax return instructions.

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

No

Why not?

Tax return information is inherited from AIMS. The IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice in tax return instructions.

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

Tax return information is inherited from AIMS. There are no changes made to data received. Notice, consent and due process are provided in the tax forms instructions filed by the taxpayer, and pursuant to 5 USC.

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: Administrator

IRS Contractor Employees

Contractor Developers: Administrator

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

Permissions are granted to systems via an approved On-Line (OL) 5081. A potential user must submit a request for access via OL5081 to their local management for approval consideration. Users are not permitted access without a signed OL 5081 form from an authorized management official. Specific permissions (Read, Write, Modify, Delete, and/or Print) are defined on the OL5081 form and set (activated) by the System Administrator prior to the user being allowed access. User privileges and user roles determine the types of data that each user has access to. Management monitors system access and removes permissions when individuals no longer require access. Users are assigned to specific modules of the application and specific roles within the modules and accounts follow the principle of least privilege which provide them the least amount of access to PII data that is required to perform their business function after receiving appropriate approval. All actions performed by the users in application have been assigned to them from higher IRS management and are limited to the duties assigned to them.

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 the system will be erased or purged from the system in accordance with approved retention periods. It is not the official repository for data and documents and does not require National Archives approval to affect data disposition. Any new records generated by the system will be managed according to requirements under IRM 1.15.1 and 1.15.6 and will be destroyed using IRS Records Control Schedules (RCS) 23, Item 48, and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer.

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?

4/10/2020

Describe the system's audit trail.

The application is in the operations and maintenance phase and adequate engineering principles are being utilized in accordance with security engineering principles. The IRS Information Technology (IT) Cybersecurity organization provides support throughout the security certification and accreditation process. The LWIS maintenance and development requires system-security features to be compliant with all applicable federal government and IRS policies, standards and guidelines. LWIS operating system security requirements include system audit trails, user authorization and authentication control via Active Directory, and user level access control for data via specific roles and privileges. End users have accounts created that permit limited access to query the application. Because the application only grants limited access, users are strictly prohibited from inputting any information to the application, other than Classification Forms and case related documents. The systems rely on validity checking being performed by AIMS and LIN and the NTIN process. No search is allowed per taxpayer/TIN/SSN/Address. The users only know what taxpayer after management has assigned the return to them. Systems have full audit trails on who assigned, when, to whom, and result.

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)?

The test results are stored on the projects dedicated SharePoint site.

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?

All systems require OL5081 for access. System handles LB&I inventory. Systems use Integrated Windows Authentication which obtains SEID from cached Active Directory information, OL5081 and case assignment. This validates who you are and then that identify is used throughout the system, including roles and membership. Roles are defined by each applications needs. Systems retain data based on IRM directives. System have internal auditing implemented and system auditing is handled by GSS-30. Employees take various training such as UNAX. User guides are updated with each release and FAQs share additional information and training sessions are held as needed with end users. Negative TIN checking is controlling confidentiality and are in process of implementation. User roles are tied to specific available actions within the systems. User Acceptance Testing is conducted to validate the requirements of the system.

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.

4/7/2020

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