

Date of Approval: 08/23/2024
Questionnaire Number: 1480

Basic Information/Executive Summary

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

Audit Information Management System

Acronym:

AIMS

Business Unit

Small Business and Self Employed

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.

Audit Information Management System Reference (AIMS) is a legacy mainframe system that processes information related to examinations of taxpayer accounts. Accounts can be established, updated, and closed online by authorized personnel using Integrated Data Retrieval System (IDRS) Real-time Command Codes. AIMS receives information from entities including the Individual Master File (IMF), Business Master File (BMF), Employee Plans Master File (EPMF), and Exempt Organization Master File (EOMF) at the beginning of an audit and tracks the audit inventory through its various stages, from beginning to end and sends assessment information to Master file at the closure of the audit. AIMS also controls Non-Master File (NMF) inventory that support accounting of assessments and credits for transactions, which are not compatible with Master File processing. It produces taxpayer listings and statistical reports that enable

Examination Functions to monitor and regulate workload. AIMS also provides Examination data that is incorporated into the Commissioner's Annual Report. The AIMS application operates in two distinct modes: Real-time and Batch.

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 accuracy of the information in AIMS 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 receives information from several entities including the Individual Master File (IMF), Business Master File (BMF), and Employee Plans Master File (EPMF). AIMS 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 application operates in two distinct modes: Real-time and Batch.

Please select all types of Sensitive but Unclassified data (SBU)/Personally Identifiable Information (PII)/Federal Tax Information (FTI) that this project uses.

Address

Centralized Authorization File (CAF)

Employer Identification Number

Individual Taxpayer Identification Number (ITIN)

Name

Social Security Number (including masked or last four digits)

Tax ID Number

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 personnel administration IRS employees - 5 USC and Executive Order 9397

Product Information (Questions)

1.3 What type of project is this (system, project, application, database, pilot/proof of concept, power platform/visualization tool)?

Application

1.35 Is there a data dictionary for this system?

Yes

1.36 Explain in detail how PII and SBU data flow into, through and out of this system.

There are no direct users or login capabilities for the AIMS application. However, IRS employees from various Business Units access AIMS data via several methods. The first are the Systems/Mainframe administrators who gain access through GSS-23 (UNISYS mainframe), where the application resides. The others are end users, responsible for performing taxpayer processing, who gains access by establishing an IDRS session with UNISYS via GSS-21. INFOConnect is the interface utilized for both methods. The users, via the IDRS session, utilize limited assigned IDRS command codes based on their unit. The users are required to input a unique User ID and password and to provide a five-character command code to initiate a transaction. The request is routed to a server depending on the TIN/EIN being requested. This determines which host the transaction will be routed to and the host then returns the completed request back to the initiator workstation.

1.4 Is this a new system?

No

1.5 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this system?

Yes

1.6 What is the PCLIA number?

6436

1.7 What are the changes and why?

Name change from Audit Information Management System - Reference (AIMS-R) to Audit Information Management System (AIMS). This was to create unity between the business and the Security to ensure no confusion and was a recommendation from TIGTA.

1.8 If the system is on the As-Built-Architecture, what is the ABA ID of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID for each application covered separated by a comma.

210055

1.9 What OneSDLC State is the system in (Allocation, Readiness, Execution)?

These actions are performed through GSS-21.

1.95 If this system has a parent system, what is the PCLIA Number of the parent system?

6468

2.1 If this system discloses any PII to any third party outside the IRS, 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. Enter "Yes" or "No". If Exempt, type "Exempt".

No

2.2 Please provide the full name of and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.

SB/SE Technology Governance Board

3.1 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?

No

3.6 Does this system interact with the public through a web interface?

No

3.7 Describe the business process allowing an individual to access or correct their information.

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.

4.1 Who owns and operates the system (IRS Owned and Operated, IRS Owned and Contractor Operated, Contractor Owned and Operated)?

IRS Owned and Operated

4.2 If a contractor owns or operates the system, does the contractor use subcontractors?
No

4.5 Identify the roles and their access level to the PII data. For contractors, indicate whether their background investigation is complete or not.

Users: Read Write

Managers: Read Only

System Administrators: Administrator

Developers: Read Only

4.51 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".

Not Applicable

4.52 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".

Not Applicable

4.53 How many records in the system are attributable to members of the public? Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not applicable".

More than 1,000,000

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

Access to the AIMS is requested via a Business Entitlement Access Request System (BEARS). Access is granted on a need-to-know basis. The BEARS request 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 BEARS" References include IRM 10.8.34.10.2.1.8.1 BEARS Entitlements.

5.1 Please describe any privacy risks, civil liberties and/or security risks identified for the system that need to be resolved and what is the mitigation plan?

None

5.11 Is there a Risk Assessment Form and Tool (RAFT) associated with this system on file with your organization or the IRS Risk Office.

No

5.2 Does this system use or plan to use SBU data in a non-production environment?

No

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

GSS-21 (Main) | IBM System Z Mainframe Platform| z/OS

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

via Network

Interface Type

IRS Systems, file, or database

Agency Name

RGS - Report Generation Software

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

Network

Interface Type

IRS Systems, file, or database

Agency Name

ERCS - Examination Return Control System

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

via Network

Interface Type

IRS Systems, file, or database

Agency Name

LAND - Appeals docketed and Non-docketed Reporting System

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method
Network

Interface Type

IRS Systems, file, or database

Agency Name
BMF

Incoming/Outgoing
Both

Transfer Method
Other

Other Transfer Method
via Network

Interface Type

IRS Systems, file, or database

Agency Name
EARP - EP/EO/GE AIMS Reporting Processing System

Incoming/Outgoing
Incoming (Receiving)

Transfer Method
Other

Other Transfer Method
via Network

Interface Type

IRS Systems, file, or database

Agency Name
IDRS - Integrated Data Retrieval System

Incoming/Outgoing
Both

Transfer Method
Other

Other Transfer Method
via Network

Interface Type

IRS Systems, file, or database

Agency Name
Large Business Workload Identification System

Incoming/Outgoing
Incoming (Receiving)

Transfer Method
Other

Other Transfer Method
via Network

Interface Type

IRS Systems, file, or database

Agency Name
GSS-23 | (Main) UNISYS Dorado Platform

Incoming/Outgoing
Both

Transfer Method
Other

Other Transfer Method
via Network

Interface Type

IRS Systems, file, or database

Agency Name
Tax Return Data Base

Incoming/Outgoing
Incoming (Receiving)

Transfer Method
Other

Other Transfer Method
Network

Interface Type

IRS Systems, file, or database

Agency Name
CDE - Compliance Data Environment

Incoming/Outgoing
Outgoing (Sending)

Transfer Method
Other

Other Transfer Method
via Network

Interface Type

IRS Systems, file, or database

Agency Name
ERIS - Enforcement Revenue Information System

Incoming/Outgoing
Incoming (Receiving)

Transfer Method
Other

Other Transfer Method
Network

Interface Type

IRS Systems, file, or database
Agency Name
IMF - Individual Master File
Incoming/Outgoing
Both
Transfer Method
Other
Other Transfer Method
via Network

Interface Type

IRS Systems, file, or database
Agency Name
Reporting Compliance Case Management System
Incoming/Outgoing
Both
Transfer Method
Other
Other Transfer Method
via Network

Interface Type

IRS Systems, file, or database
Agency Name
RICS - Returns Inventory and Classification System
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Other
Other Transfer Method
via Network

Interface Type

IRS Systems, file, or database
Agency Name
EPMF - Employee Plans Master File
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Other

Other Transfer Method
Network

Interface Type

IRS Systems, file, or database

Agency Name

CEAS - Correspondence Examination Automation Support

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

via Network

Interface Type

IRS Systems, file, or database

Agency Name

Automated Insolvency System

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

via Network

Interface Type

IRS Systems, file, or database

Agency Name

ARR - AIMS Related Reports

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

via Network

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 26.019 - Taxpayer Delinquent Account Files

Describe the IRS use and relevance of this SORN.

To provide inventory control of delinquent accounts.

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

To maintain records of business tax returns, return transactions, and authorized taxpayer representatives.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

To identify and track any unauthorized accesses to sensitive but unclassified information and potential breaches or unauthorized disclosures of such information or inappropriate use of government computers to access Internet sites for any purpose forbidden by IRS policy (e.g., gambling, playing computer games, or engaging in illegal activity), or to detect electronic communications sent using IRS systems in violation of IRS security policy.

SORN Number & Name

IRS 22.060 - Automated Non-Master File

Describe the IRS use and relevance of this SORN.

To track taxpayer account information that is not in Master File.

SORN Number & Name

IRS 22.061 - Information Return Master File

Describe the IRS use and relevance of this SORN.

To administer tax accounts related to the filing of information returns.

SORN Number & Name

IRS 22.062 - Electronic Filing Records

Describe the IRS use and relevance of this SORN.

To administer and market electronic filing programs.

SORN Number & Name

IRS 22.054 - Subsidiary Accounting Files

Describe the IRS use and relevance of this SORN.

To administer the accounting files relevant to documents containing name, address, Taxpayer Identification Number (TIN) (e.g., Social Security Number (SSN), Employer Identification Number (EIN), or similar number assigned by the IRS), and accounting information relevant to various transactions related to unapplied credits and payments, property held by the IRS, erroneous payments, accounts transferred, funds collected for other

agencies, abatements and/or assessments of tax, uncollectible accounts, and Offers-in-Compromise.

SORN Number & Name

IRS 42.001 - Examination Administrative Files

Describe the IRS use and relevance of this SORN.

To document the examinations of tax returns or other determinations as to a taxpayer's tax liability; to document determinations whether to examine a taxpayer; and to analyze trends in taxpayer compliance.

SORN Number & Name

IRS 42.008 - Audit Information Management System

Describe the IRS use and relevance of this SORN.

To maintain information about returns in inventory and closed returns.

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

To maintain records of tax returns, return transactions, and authorized taxpayer representatives.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

IRS Electronic Tax Administration

What is the GRS/RCS Item Number?

32

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item.

Audit Information Management System (AIMS). AIMS is an inventory control system that provides information on returns open in Examination, Customer Service, Exempt Organizations, Employee Plans, and Appeals. The database contains taxpayer information on location and status of return and information on the manner of disposal of the return. The system is maintained in each service center.

What is the disposition schedule?

Delete 3 years after the examination is completed or when no longer needed or administrative, legal, audit, or other operational purposes, whichever is sooner.

Data Locations

What type of site is this?

System

What is the name of the System?

Enterprise Computing Center - XXXXXXXX (ECC-XXX)

What is the sensitivity of the System?

Federal Tax Information (FTI)

Please provide a brief description of the System.

ECC-XXX is responsible for maintaining and processing accounting and data control for Master File (MF) and Customer Account Data Engine (CADE). ECC-XXX also generate account adjustments transactions, and abstracts revenue receipts.

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