

Date of Approval: **March 29, 2020**

PIA ID Number: **4505**

SYSTEM DESCRIPTION

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

Issue Based Management Information System, IBMIS

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?

Issue Based Management Information System, IBMIS, MS 4B

What is the approval date of the most recent PCLIA?

12/22/2016

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.

Compliance Domain Management-Level Governance Board (CDMLGB)

Current ELC (Enterprise Life Cycle) Milestones:

System Development/Milestone 4B

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.

IBMIS provides daily information gathering for related systems. It is a web-based system for case information tracking, planning, and reporting, that gives team managers, territory managers, and executives a centralized, online management information reporting system. This allows managers the ability to report on case activity and monitor examination plans. IBMIS system is used for reporting purposes only. Any SBU/PII information is limited to management officials within Large Business and international (LB&I), Small Business and Self-Employed (SBSE) and Appeals. IBMIS collects and provides management with reporting of Examination and Audit issues from the Issue Management System (IMS), Audit Information Management System (AIMS), and Specialist Referral System (SRS).

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

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

Examination issues represent areas of non-compliance with the tax code. By tracking these issues, the IRS will be in a better position to offer taxpayers assistance to correct or eliminate areas of 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 A-130 requires that federal agencies develop a mitigation or elimination strategy for systems that uses 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. IBMIS requires the use of SSNs because no other identifier can be used to uniquely identify a taxpayer at this time.

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

Date of Birth

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.

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

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.

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

IBMIS is a reporting system used by management of the following organizations- LB&I, SBSE and Appeals. It is not used for verifying SBU/PII information for accuracy, timeliness and completeness.

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 42.001 Examination Administrative Files
- IRS 34.037 Audit Trail and Security Records
- IRS 42.021 Compliance Programs and Project Files
- IRS 42.008 Audit Information Management System

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 Referral System (AIMS)

Current PCLIA: Yes

Approval Date: 9/19/2018

SA&A: Yes

ATO/IATO Date: 8/22/2019

System Name: Specialist Referral System (SRS)

Current PCLIA: Yes

Approval Date: 9/24/2018

SA&A: Yes

ATO/IATO Date: 3/22/2019

System Name: Issue Management System (IMS)

Current PCLIA: Yes

Approval Date: 9/3/2019

SA&A: Yes

ATO/IATO Date: 5/7/2017

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: Enterprise Business Intelligence Platform (EBIP)

Current PCLIA: Yes

Approval Date: 8/1/2019

SA&A: Yes

ATO/IATO Date: 6/16/2019

Identify the authority

Delegation Order 4-12 (Rev. 2).

For what purpose?

Designation to Act as Competent Authority under Tax Treaties, tax Information Exchange Agreements, Tax Coordination Agreements, and Tax Implementation Agreements to authorize the Disclosure of Tax Information under Mutual Legal Assistance Treaties and to disclose certain Tax Convention 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?

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.

The IRS notifies all individuals who file tax returns of such collection via the Privacy Act notice in tax return instructions. When a return is selected for Examination, Collection, etc., the taxpayer is sent the Privacy Act notice, Your Appeals Rights, and How to Prepare a Protest and Overview of the Appeals Process.

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

No

Why not?

All individuals have the right to decline to provide information. However, they may be subject to Examination or Deficiency procedures, at which time they are provided applicable notices such as Your Appeals Rights and How to Prepare a Protest.

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

The IBMIS process and procedures are dictated by the Internal Revenue Manual guidelines. IRS policy allows individuals whose data is in the system the opportunity to clarify or dispute negative determinations through the Appeals process.

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

Managers: Read Write

System Administrators: Administrator

Developers: Read Write

IRS Contractor Employees

Contractor Users: Read Write

Contractor Developers: Read Write

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

Access is granted through the Online 5081 system by the Manager and IBMIS System Administrator based on a user's position and need-to-know.

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.

IBMIS is a non-recordkeeping and does not require additional scheduling actions. It is a system that consolidates examination case information from other recordkeeping repositories for ease of reference. All information related to an LB&I examination is removed from the examiner's laptop upon closing the case, and stored in a central repository for five fiscal years in accordance with Records Control Schedule 26 for Tax Administration- International (LB&I), item 47 (Issue Management System, job No. N1-58-09-105). That National Archives- approved job number also provides (temporary) dispositions for IMS inputs, outputs and system documentation. These disposition instructions are published in IRS Document 12990, under RCS 26.

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?

5/7/2017

Describe the system's audit trail.

The IBMIS system does not add or modify any data. It does not currently conduct any audit trail or TIN checking but relies on the functionality of the systems that provide and use data in relation to it. IBMIS uses COTS software as the front-end. The COTS software is owned by the Business Intelligence Core Competency Center (BICCC). Any audit trail will be on BICCC's end (not IBMIS).

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)?

All test results, including privacy testing, are available in the End-of-Test Report (EOTR) for IBMIS Redesign Release 1.3, version 1.0 dated 11/21/2017.

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?

The following testing and validation testing (including privacy) has been conducted for IBMIS Redesign Release 1.3- Unit Testing (UT), Independent System Acceptance Testing (ISAT) and System Integration Testing (SIT). All above testing has been completed effective 8/18/17.

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.

3/10/2016

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: Under 50,000

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