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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-Reference, AIMS-R

2. Is this a new system? No

2a. If **no**, is there a PIA for this system? Yes

If **yes**, enter the full name, acronym, PIA ID Number and milestone of the most recent PIA.

Audit Information Management System-Reference, PIA #1541

Next, enter the **date** of the most recent PIA. 12/10/2015

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

- No Addition of PII
- No Conversions
- No Anonymous to Non-Anonymous
- Yes 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

Were there other system changes not listed above? No

3. Check the current ELC (Enterprise Life Cycle) 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? Yes

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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 Reference (AIMS-R) is a legacy Tier 3 application/system that processes information related to examinations of taxpayer accounts. Accounts can be established, updated, and closed online by authorized examination personnel using Integrated Data Retrieval System (IDRS) Real-time Command Codes. Discriminate Function (DIF) Orders and the Automatic Selection process also send accounts to AIMS, a subsystem of AIMS-R, to establish open cases in inventories; due process is provided pursuant to 26 USC. AIMS-R receives information from a number of entities including the Individual Master File (IMF), Business Master File (BMF), and Employee Plans Master File (EPMF) at the beginning of an audit and tracks the audit case through its various stages from beginning to end, and sends assessment information to Master file at the audit's close. AIMS-R also controls non-master file (NMF) cases which 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.

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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

6a. 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 who the SSN (or tax identification number) is collected on.

Yes    On Primary            Yes    On Spouse            No    On Dependent

If **yes**, check all types SSN s (or tax identification numbers) that apply to this system:

Yes    Social Security Number (SSN)  
Yes    Employer Identification Number (EIN)  
Yes    Individual Taxpayer Identification Number (ITIN)  
No    Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)  
No    Practitioner Tax Identification Number (PTIN)

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

Tax return data for each taxpayer controlled on AIMS-R is accessed by the Social Security Number (SSN). In compliance with OMB Memo M-17-12, the SSN is a unique identifier for each taxpayer required to file a tax return or is listed as a dependent on another's tax return. As such, there are no plans to eliminate the use of SSNs in AIMS-R. Specifically, Memorandum M-17-12 from the Office of Management and Budget requires that federal agencies develop a mitigation or elimination strategy for systems that use Social Security Numbers (SSNs). An exception to that requirement is when the SSN is uniquely needed to identify a user's record. The system requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns."

6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates? (i.e. Names, addresses, etc.) Yes

If **yes**, specify the information.

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

6c. 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>
Yes	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.
No	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.

6d. Are there other types of SBU/PII used in the system? No

6e. 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

Yes SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397

Yes 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

6f. 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.

The use of SSNs and PII is critical to effectively audit tax returns and apply the results of the audit to the correct individual taxpayer. Authority lies with IRC 6011, IRC 6109-1, 26 CFR Section 301.6109-1.

8. How is the SBU/PII verified for accuracy, timeliness, and completeness? Explain how steps are taken to ensure that all information maintained by the system that is used by IRS to make any adverse determination about an individual's rights, benefits, and/or privileges is maintained with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in the determination

The accuracy of the information in AIMS-R is verified by Master File. Master File receives quarterly updates from the Social Security Administration (SSA) to assist in verifying individual SSNs. The results of a tax return under audit are assessed solely based on the application of the tax laws. AIMS-R receives information from a number of entities including the Individual Master File (IMF), Business Master File (BMF), and Employee Plans Master File (EPMF) at the beginning of an audit and tracks the audit case through its various stages from beginning to end, and sends assessment information to Master file at the audit's close. AIMS-R also 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-R application operates in two distinct modes: Real-time and Batch.

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

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9. Are 10 or more records containing SBU/PII maintained, stored, and/or transmitted by or through this system? Yes

9a. If **yes**, are records in the system retrieved by any personal identifier (e.g., name, SSN, Photograph, IP Address) for an individual? Yes

If **yes**, is there a System of Records Notice(s) or SORNs that addresses the PII records in this system? Yes

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

<u>SORNS Number</u>	<u>SORNS Name</u>
IRS 42.008	Audit Information Management System
IRS 22.054	Subsidiary Accounting Files
IRS 22.060	Automated Non-Master File
IRS 22.061	Information Return Master File
IRS 22.062	Electronic Filing Records
IRS 24.030	Customer Account Data Engine Individual Master File
IRS 24.046	Customer Account Data Engine Business Master File
IRS 26.019	Taxpayer Delinquent Accounts Files
IRS 42.001	Examination Administration Files
IRS 34.037	Audit Trail and Security Records System

If **yes**, does the System of Records Notice(s) (SORN) published in the Federal Register adequately describe the records as required by the Privacy Act? Yes

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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

11a. 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>
AIMS Related Reports (ARR)	Yes	08/30/2018	No	
Reporting Compliance Case Management System (RCCMS)	Yes	10/18/2017	Yes	10/31/2017
LMSB Workload Identification System (LWIS)	Yes	03/05/2018	Yes	02/05/2013
Return Information Control System (RICS)	Yes	03/31/2017	Yes	09/11/2017
Business Master File (BMF)	Yes	03/08/2018	Yes	05/04/2015
Tax Return Data Base (TRDB)	Yes	11/06/2015	Yes	12/11/2012
Automated Insolvency System (AIS)	Yes	02/22/2017	Yes	10/02/2015
Correspondence Examination Automation Support (CEAS)	Yes	02/14/2018	Yes	09/23/2015
EP/EO/GE AIMS Report Processing (EARP)	Yes	04/05/2017	No	
Employee Plan Master File (EPMF)	Yes	11/03/2015	Yes	12/19/2013
Exam Return Control System (ERCS)	Yes	02/07/2017	Yes	12/15/2015
Employment Retirement Income Security (ERIS)	Yes	02/08/2018	Yes	07/17/2014
Generalized IDRS Interface (NSA014a, NSA014b) (NA for ATO and PIA)	No		No	
Integrated Data Retrieval System (IDRS)	Yes	08/29/2017	Yes	12/21/2016
Individual Master File (IMF)	Yes	02/28/2017	Yes	11/14/2016

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

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

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

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

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

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**F. PII SENT TO EXTERNAL ORGANIZATIONS**

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12. Does this system disseminate SBU/PII? Yes

12a. 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>
LMSB Workload Identification System (LWIS)	Yes	02/27/2018	Yes	02/05/2015
Enforcement Revenue Information System (ERIS)	Yes	02/08/2018	Yes	07/14/2014
Individual Master File (IMF)	Yes	02/28/2017	Yes	11/15/2016
LAND Merging of Appeals Docket & Non-Docket Reporting System (NA for ATO and PIA)	No		No	
Generalized IDRS Interface (NSA014a, NSA014b) (NA for ATO and PIA)	No		No	
Integrated Data Retrieval System (IDRS)	Yes	08/29/2017	Yes	12/21/2016
Return Information Control System (RICS)	Yes	03/31/2017	Yes	09/11/2017
Customer Satisfaction Transaction Survey CSTS (external)	No		No	
Automated Insolvency System (AIS)	Yes	02/22/2017	Yes	10/02/2015
AIMS Related Reports (ARR)	Yes	08/30/2018	No	
Business Master File (BMF)	Yes	03/08/2018	Yes	01/29/2018
Correspondence Examination Automation Support (CEAS)	Yes	02/14/2018	Yes	11/09/2015
EP/EO/GE AIMS Report Processing (EARP)	Yes	04/05/2017	No	
Employee Plan Master File (EPMF)	Yes	11/03/2015	Yes	12/13/2013
Examination Returns Control System (ERCS)	Yes	02/02/2017	Yes	12/15/2016
Reporting Compliance Case Management System (RCCMS)	Yes	10/18/2017	Yes	10/31/2017

Identify the authority and for what purpose? AIMS-R must disseminate data to other IRS systems for the purpose of controlling, monitoring, report-generation and tax assessment information.

12b. Does this system disseminate SBU/PII to other Federal agencies? No

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

12d. Does this system disseminate SBU/PII to IRS or Treasury contractors? Yes

If **yes**, identify the contractor source(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>
Customer Satisfaction Transaction Survey	Electronic File Transfer Utility (EFTU)	Yes

Identify the authority and for what purpose? CSTS - Customer Satisfaction Survey results. There is a Service Level Agreement (SLA) for an outside firm to conduct a taxpayer survey.

Did the contract include the appropriate 6103(n) clauses for tax return and return information, and Federal Acquisition Regulations privacy clauses? Yes

12e. 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, 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/is notice provided to the individual prior to collection of information? No

17b. 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.

AIMS-R receives information from Master File, internal IRS system, and does not request the data directly from the individual. The information within AIMS-R comes from various IRS Systems and forms. Those systems and forms provide Privacy Act Notice, consent and due process to individuals. Due process is provided pursuant to 5 USC.

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

18b. If no, why not? AIMS-R does not receive information from individual taxpayers. The information in AIMS-R comes from Master File, an internal IRS system. There is no interaction between AIMS and the individual. The information within AIMS-R comes from various IRS Systems and forms. Those systems and forms provide Privacy Act Notice, consent and due process to individuals. Due process is provided pursuant to 5 USC.

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

Access to AIMS-R is obtained through the OL5081 system by requesting access to Integrated Data Retrieval System (IDRS). Security and Communications System (SACS) monitors system access and provides reports to managers on their employees. The information within AIMS-R comes from various IRS Systems and forms. Those systems and forms provide Privacy Act Notice, consent and due process to individuals. The taxpayer Bill of Rights, Publication 1 outlines due process provided to the taxpayer.

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

Contractor Employees? No

21a. How is access to SBU/PII determined and by whom? Access is restricted to those individuals with a need to know and to perform Examinations duties. References include IRM 4.4.32, OL5081, AIMS-R Information System Contingency Plan (ISCP) and IRM 10.8.34.2.1.

21b. If computer matching occurs, can the business owner certify that it meets requirements of IRM 11.3.39 Disclosure of Official Information, Computer Matching & Privacy Protection Act?

Not Applicable

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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

22a. 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 housed in AIMS-R ages off the database at varying intervals and will be erased or purged from the system in accordance with approved retention periods found in Document 12990, Records Control Schedule (RCS) 10 for Appeals, items 26b,c; item 27; Item 34, and RCS 23 for Tax Administration-Examination.

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## **I.2 SA&A OR ECM-R**

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23. Has the system been through SA&A (Security Assessment and Authorization) or ECM-R (Enterprise Continuous Monitoring Reauthorization)? Yes

23a. If **yes**, what date was it completed? 08/22/2018

23.1 Describe in detail the system's audit trail. AIMS-R does not maintain an audit trail. The audit trail is maintained through IDRS by Security and Communication System (SACS).

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## J. PRIVACY TESTING

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24. Does the system require a System Test Plan? Yes

24b. If **yes**, Is the test plan in process or completed: Completed

24.3 If **completed/ or in process**, 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?

AIMS complies with the requirements of IRM 10.8.1 in regard to developer security testing. AIMS utilizes the Software Quality Assurance (SQuA) configuration management system on the UNISYS mainframe which controls and stores source code. All application source code must be associated with an authorizing document such as a Unified Work Request (UWR) (Business change request) or a Knowledge, Incident/Problem, Service Asset Management (KISAM) ticket (Production problem change). No code can be transmitted to production unless justified by a UWR or KISAM ticket. A program change is assigned to a developer who accesses the code for editing and testing within the SQuA system. Testing is checked by an in-house staff leader. All AIMS-R UWRs are subjected to a central Application Development (AD) review process. They are then reviewed and costed by impacted developers, reviewed and approved by BCMS Branch Change Control Board (CCB) and reviewed by the AD CCB for final approval. UWR changes are traced from requirements through testing using the Requisite Professional tool. Standard walk-through reviews are performed on the system by a team representing the business and developers.

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? Test records and results reside in Software Quality Assurance (SQuA) on UNISYS mainframe; tracing requirements/test results documentation resides in RequisitePro.

24b.2. If **completed**, were all the Privacy Requirements successfully tested? Yes

24.2 If **completed**, are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved? No

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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? Yes

25a. If **yes**, was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request? Yes

If **yes**, provide the date the permission was granted. 10/27/2014

25b. If **yes**, was testing performed in conformance with IRM 10.5.8, Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments? Yes

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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:

- 26a. IRS Employees: Not Applicable  
26b. Contractors: Not Applicable  
26c. Members of the Public: More than 1,000,000  
26d. Other: No

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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 9/11 Commission Recommendations 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

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**N. ACCOUNTING OF DISCLOSURES**

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30. 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

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**End of Report**

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