

## **Audit Information Management System Reference (AIMS-R) – Privacy Impact Assessment**

**PIA Approval Date – Feb. 11, 2009**

### **System Overview**

Audit Information Management System Reference (AIMS-R) (formerly AIMS) is a legacy Tier I system that processes information related to examinations of taxpayer accounts. Accounts can be established, updated and closed online by authorized field personnel using Integrated Data Retrieval System (IDRS) Real-time Command Codes. Discriminant Function (DIF) Orders and the Automatic Selection process also send accounts to AIMS-R to establish open cases in inventories. 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 the Area Offices 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.

### **Systems of Records Notice (SORN):**

- 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, formerly: Business Master File
- IRS 26.019--Taxpayer Delinquent Accounts Files
- IRS 42.001--Examination Administrative File
- IRS 42.008--Audit Information Management System
- IRS 34.037-- IRS Audit Trail and Security Records System

### **Data in the System**

**1. Describe the information (data elements and fields) available in the system in the following categories:**

- A. Taxpayer – AIMS-R contains Taxpayer Identification Number (TIN), Social Security Number (SSN), Taxpayer Name, Taxpayer Address, Taxpayer Codes, Exam Codes, Master File Tax Account Code (MFT), Tax Period (TXPD) and Type of Return. All data is derived from the Integrated Data Retrieval System (IDRS). (Although, AIMS-R obtains information from IDRS, AIMS-R has its application boundary and own data for it is responsible for.) IDRS is a system of databases and operating programs that manages data that has been retrieved from the tax Master File. IDRS allows IRS employees to take specific actions on taxpayer account issues, track status, and post transaction updates back to the Master File.
- B. Employee – AIMS-R contains IDRS user-ID and password.

- C. Audit Trail Information – The Security and Communications System (SACS) maintains audit trail information for AIMS-R. This includes: user login/logoff; date/timestamp; IDRS codes used and transaction results.

**2. Describe/identify which data elements are obtained from files, databases, individuals, or any other sources.**

- A. IRS – Taxpayer Information File (TIF) is obtained from IDRS, which consists of TIF 80 (taxpayer name, address and TIN, as derived from TIF records). These TIF records vary by type/functionality, and depending upon their type is used by the Small Business/Self Employed (SB/SE) Operating Division, Large and Mid Size Business (LMSB) Operating Division, Tax Exempt and Government Entities (TE/GE) Operating Division and Wage & Investment (W&I) Operating Division.

AIMS-R also receives data from the following applications:

- Report Generation Software (RGS) - process taxpayer case inventory
- Business Master File (BMF)- tax data and related information pertaining to business income taxpayers
- TE/GE Reporting and Electronic Examination System (TREES) - perform operating division-wide inventory control, compliance testing, tax computing and team examination monitoring.
- Correspondence Examination Automation Support (CEAS)
- Examination Returns Control System (ERCS)
- Individual Master File (IMF) – provides Refund data, Notice data, and Reports.
- Returns Inventory and Classification System (RICS) – provides case selection functionality that is used to improve appropriate selection of cases for examination.
- Employee Plans Master File (EPMF) - provides the EPMF OUTPUTS file.

- B. Taxpayer – AIMS-R contains taxpayer data information provided by IDRS via information taxpayers provide in their tax returns. The data includes Entity data, Tax Module data and IDRS data.

**3. Is each data item required for the business purpose of the system? Explain.**

Yes. AIMS-R allows the designated end-users/employees of the SB/SE Operating Division, LMSB Operating Division, TE/GE Operating Division, and W&I Operating Division within the IRS who have been assigned a caseload related to their specific function (examination, audit, collection) to access the data they need to conduct their review. The data is also required to create reports related to case results, and provided to management.

**4. How will each data item be verified for accuracy, timeliness, and completeness?**

The various programs and command codes within AIMS-R have built in validity checks to help ensure accuracy. For example, there are validity checks to ensure that an SSN/TIN entered into an on-line application contains all numeric data. Product Assurance reviews the data as part of the case processing procedures, which also helps to ensure accuracy, timeliness and completeness. A series of tests are also performed on the data, such as a Compatibility Test and Final Integration test, to ensure the accuracy, timeliness and completeness of all IDRS data prior to its implementation during the annual Filing Season Start-up. If there is a discrepancy, an error record is generated. The error record is not included in the reports output.

**5. Is there another source for the data? Explain how that source is or is not used.**

No. IDRS and its subset, AIMS, are the only sources for taxpayer data. The data is provided by the taxpayer and/or subsequent transactions and is considered authoritative and accurate.

## **6. Generally, how will data be retrieved by the user?**

Data is retrieved by those granted access to a defined set of IDRS command codes. Most command codes are used for research only and do not alter the data. ARP tables are generated and e-mailed via secured e-mail to users through Outlook. This data is also available on Ctrl-D (formerly Electronic Online Output Network System [EONS]). ARP and CSP reports are sent or retrieved by report type to the individual groups.

## **7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?**

Yes. Data is retrievable by SSN or TIN, but the system is designed to retrieve data based on command codes. ARP and CSP reports are retrieved by report type or reporting criteria. However, data in listing tables is retrievable by SSN or taxpayer name.

## **Access to the Data**

### **8. Who will have access to the data in the system (Users, Managers, System Administrators, Developers, Others)?**

**Role:** Tax Analysts

**Permission:** Research, updates, closures, requisitions,

**Role:** Group Managers

**Permission:** Research

**Role:** Field Secretaries

**Permission:** Research, updates, closures, requisitions

**Role:** Revenue Agents

**Permission:** Research

**Role:** Tax Compliance Officers

**Permission:** Research

**Role:** Tax Examiners

**Permission:** Research

**Role:** Audit Accounting Aides

**Permission:** Research

**Role:** Technical Services Personnel

**Permission:** Research, updates, closures, requisitions

**Role:** System Administrators

**Permission:** Access to the UNYSIS servers

*.Note: Contractors do not have access to the application.*

### **9. How is access to the data by a user determined and by whom?**

Management determines which employees have access to AIMS-R and for what purposes. On Line (OL) Form 5081 documents at what levels users may view and use the data as a result of each employee who uses AIMS-R having a profile that determines this level of access.

**10. Do other IRS systems provide, receive, or share data in the system? If YES, list the system(s) and describe which data is shared.**

Yes. The following systems provide and/or receive and/or share data with AIMS-R:

- Integrated Data Retrieval System (IDRS) – Provides Master File data and AIMS Real-time program data
- Employee Plans Master File (EPMF) – Provides Master File data to AIMS-R.
- EP/EO/GE AIMS Report Processing System (EARP) – AIMS-R provides in part, the taxpayer, the return, the agent and the results of examinations.
- Enforcement Revenue Information System (ERIS) – AIMS provides data used to analyze and track enforcement activities for ERIS users.
- AIMS Related Reports (ARR) – AIMS provides case information to ARR.
- Appeals Docketed and Nondocketed Reporting System (LAND) – AIMS provides data related to open and closed Appeals cases. LAND is a non-app for FISMA related purposes and does not require a Certification & Accreditation.
- ORC Macro and Pacific Consulting Group – AIMS-R provides these external organizations with taxpayer and statistical information for a Customer Satisfaction Transaction Survey (CSTS).
- REPORTS – AIMS provides this External Trading Partner with an Electronic delivery of AIMS Area Office reports by SB/SE HQ Exam
- Automated Insolvency System (AIS) - contains information that is used in processing of bankruptcy and other insolvency proceedings.
- Report Generation Software (RGS) - process taxpayer case inventory
- Business Master File (BMF)- tax data and related information pertaining to business income taxpayers
- Compliance Data Warehouse (CDW) - provide high quality data and information services, primarily to the Research community, in support of projects, analyses, and studies related to tax administration, enforcement, and customer service
- LMSB Workload Identification System (LWIS) - used by IRS Industry Planning and Special Programs (PSP) analysts to identify and send returns to audit team managers.
- Tax Return Database (TRDB) - data store for electronically filed tax returns for tax years 1998 and beyond
- TE/GE Reporting and Electronic Examination System (TREES) - perform operating division-wide inventory control, compliance testing, tax computing and team examination monitoring.
- Correspondence Examination Automation Support (CEAS) – provides status of cases to AIMS-R.
- Examination Returns Control System (ERCS) – AIMS-R provides tax return case examination inventory information.
- Individual Master File (IMF) – provides Refund data, Notice data, and Reports.
- Returns Inventory and Classification System (RICS) – provides case selection functionality that is used to improve appropriate selection of cases for examination.

## **11. Have the IRS systems described in Item 10 received an approved Security Certification and Privacy Impact Assessment?**

Yes. The AIMS-R application shares information with the following applications/systems, each of which has an approved Security Certification and Privacy Impact Assessment:

### Automated Insolvency System (AIS)

- Certification & Accreditation (C&A)- May 30, 2007, expires May 10 2010
- Privacy Impact Assessment (PIA)- April 17, 2008, expires April 17, 2011

### Integrated Data Retrieval System (IDRS)

- Certification & Accreditation (C&A)- May 18, 2006, expires May 18, 2009
- Privacy Impact Assessment (PIA)- November 6, 2008, expires November 6, 2011

### Report Generation System (RGS)

- Certification & Accreditation (C&A)- May 9, 2007, expires May 9, 2010
- Privacy Impact Assessment (PIA)- April 1, 2006, expires April 1, 2009

### Business Master File (BMF)

- Certification & Accreditation (C&A)- June 14, 2007, expires June 14, 2010
- Privacy Impact Assessment (PIA)- April 10, 2007, expires April 10, 2010

### Employee Plans Master File (EPMF)

- Certification & Accreditation (C&A)- February 6, 2006, expires February 6, 2009
- Privacy Impact Assessment (PIA)- November 19, 2008, expires November 19, 2011

### Individual Master File (IMF)

- Certification & Accreditation (C&A)- June 21, 2007, expires June 21, 2010
- Privacy Impact Assessment (PIA)- January 7, 2007, expires January 7, 2010

### Compliance Data Warehouse (CDW)

- Certification & Accreditation (C&A)- July 26, 2007, expires July 26, 2011
- Privacy Impact Assessment (PIA)- February 16, 2007, expires February 16, 2010

### LMSB Workload Identification System (LWIS)

- Certification & Accreditation (C&A)- April 12, 2007 expires June 1, 2009
- Privacy Impact Assessment (PIA)- May 12, 2006, expires May 12, 2009

### Tax Return Database (TRDB)

- Certification & Accreditation (C&A)- May 18, 2007, expires May 18, 2010
- Privacy Impact Assessment (PIA)- May 22, 2006, expires May 22, 2009

### TEGE Reporting and Electronic Examination System (TREES)

- Certification & Accreditation (C&A)- May 25, 2007, expires May 25, 2010
- Privacy Impact Assessment (PIA)- February 22, 2006, expires February 22, 2009

### Correspondence Examination Automation Support (CEAS)

- Certification & Accreditation (C&A)- February 2, 2007, expires February 2, 2010
- Privacy Impact Assessment (PIA)- February 6, 2007, expires February 16, 2010

#### Examination Returns Control System (ERCS)

- Certification & Accreditation (C&A)- March 2, 2006, expires March 2, 2009
- Privacy Impact Assessment (PIA)- March 3, 2008, expires March 3, 2011

#### Returns Inventory and Classification System (RICS)

- Certification & Accreditation (C&A)- May 15, 2006, expires May 15, 2009
- Privacy Impact Assessment (PIA)-October 31, 2008, expires October 31, 2011

#### EP/EO/GE AIMS Report Processing System (EARP)

- Certification & Accreditation (C&A)- March 6, 2006, expires March 6, 2009
- Privacy Impact Assessment (PIA)-October 31, 2008, expires October 31, 2011

#### ERIS

- Certification & Accreditation (C&A)- IATO June 30, 2008, expires June 30, 2009
- Privacy Impact Assessment (PIA)-January 26, 2007, expires January 26, 2010

#### ARR

- Certification & Accreditation (C&A)- June 7, 2006, expires June 7, 2009
- Privacy Impact Assessment (PIA)-April 7, 2006, expires April 7, 2010

#### **12. Will other agencies provide, receive, or share data in any form with this system?**

The Government Accountability Office (GAO) and the U.S. Treasury Inspector General for Tax Administration (TIGTA), in the course of their audit responsibilities, may be authorized to access IDRS and/or AIMS-R data.

#### **Administrative Controls of Data**

#### **13. What are the procedures for eliminating the data at the end of the retention period?**

The procedures for eliminating the electronic TIF data at the end of the retention period are found in IRM 1.15.23. Information ages off (is deleted from) the database at varying intervals. Data used for creating ARP and CSP reports is retained for a maximum of 365 days, after which data is erased from the cartridge. PCS is designed to ensure partnership adjustments are flowed through to the related partners. Once all the partners are adjusted, the partnership information will drop off the system.

For different data types, there are different retention periods. Retention schedules are documented in the Functional specification packages. Put out to a cartridge and kept for 7 years. After moving from the AIMS database, the data is moved to a cartridge and kept for 7 years.

#### **14. Will this system use technology in a new way?**

No. AIMS-R is not using technology in a new way.

#### **15. Will this system be used to identify or locate individuals or groups? If so, describe the business purpose for this capability.**

Yes. The TIF records allow designated and authorized IRS employees to identify and/or locate individuals and groups. For example, in an instance where a taxpayer applies for and is granted Innocent Spouse Relief, the data gleaned from a case where a couple filed their income tax return jointly would then be used to identify and locate the other spouse who is obligated to make the tax payment. PCS can be used to locate an individual associated with the partnership a user is working on.

**16. Will this system provide the capability to monitor individuals or groups? If yes, describe the business purpose for this capability and the controls established to prevent unauthorized monitoring.**

Yes. The system provides the capability to monitor individuals and groups through individual command codes. The purpose is to track the status of a taxpayer's account after it has been assigned as a case for audit, collection or appeal. Reports created in ARP and CSP are at the audit group level for monitoring an individual group's work process. PCS can also be used to monitor groups.

**17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently?**

Yes. For example, special codes or processing parameters may be attached to taxpayer records in order to support a requirement for special processing, i.e., military personnel assigned to war zones; taxpayers located in disaster areas.

**18. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action?**

Yes. AIMS-R ensures due process by allowing affected parties to respond to a negative determination, prior to final action.

**19. If the system is Web-based, does it use persistent cookies or other tracking devices to identify Web visitors?**

Not applicable. AIMS-R is not Web-based.

[View other PIAs on IRS.gov](#)