

Large and Mid-Sized Business Workload Identification System (LWIS)

PIA Approval Date – Apr. 29, 2009

System Overview

The Large and Mid-Sized Business (LMSB) Workload Identification System (LWIS)) is used by Industry Planning and Special Programs (PSP) Analysts to identify returns for team managers for LMSB Form 1120, 1120S, 1120F and 1065 returns on an “as needed” basis, resulting in the delivery of “just in time” inventory for LMSB revenue agents. LWIS is also integrated with the LMSB Image Net (LIN) to deliver .pdf images of returns when available.

Systems of Records Notice (SORN):

- IRS 24.046 – Business Master File
- IRS 34.037 – Audit Trail and Security Records System
- IRS 42.008 – Audit Information Management System
- IRS 42.021 – Compliance Programs and Project Files

Data in the System

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

- A. Taxpayer – Taxpayer information in LWIS/LECS is taken from returns filed on Forms 1120, 1120S, 1120F and 1065. The data in the LWIS system includes four digits of the Employer Identification Number (EIN) or Taxpayer Identification Number (TIN); secondary 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, Disaster Victim Status).
- B. Employee – Employee data in LWIS consists of 4 digit user ID (i.e., not an Standard Employee Identification (SEID) number), work group, manager name (first and last), manager phone number, manager fax, Post of Duty (POD) code, POD street address, POD zip code, manager e-mail address.
- C. Audit Trail Information – Auditing is performed at the server level.
- D. Other – Audit Information Management System (AIMS) provides taxpayer audit records to LWIS.

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

- A. IRS – The IRS AIMS system provides records and cycle information related to previous taxpayer audits (if applicable) to LWIS.

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

Yes. LWIS uses each data item to identify returns for team managers for LMSB Form 1120, 1120S, 1120F and 1065 returns on an as needed basis.

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

Authoritative data has been validated in the BMF system prior to receipt by the LWIS application.

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

No. There is no other source for data found in the LWIS.

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

Industry Analysts query LWIS to view returns that are available for group (field agent) assignment. LWIS displays all returns that are currently available and then select returns based on managers' needs.

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

Yes. EINs are used to identify returns; no SSNs are in the system.

Access to the Data

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

Role: Program Analysts

Permission: Program Analysts may generate reports in the LWIS system. The data fields in the reports are pre-populated. Program Analysts cannot alter the data within the reports.

Role: Industry Analysts

Permission: Industry Analysts may route returns to groups and change information relevant to groups. They may perform queries according to Post of Duty, state, and return type.

Role: Developers and Database Administrators

Permission: Developers and Database Administrators are the only individuals allowed to apply structural changes to tables within MS Access so that particular screens are displayed based on a user's role.

Role: Developer

Permission: In addition to the above, the Developer for the LWIS system is able to perform all system functions, change the user profiles. The Developer is authorized to implement the changes to MS Access tables, reports, queries, and data, and can remotely access the LWIS application to perform any necessary updates, maintenance, or troubleshoot through the IRS approved Enterprise Remote Access Project (ERAP) or Virtual Private Network (VPN), only.

Note: No contractors have access to the LWIS application.

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

Users are authorized to use the system by their managers via the OL-5081 system.

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. AIMS provides records and cycle information related to previous taxpayer audits (if applicable) to LWIS. Information is also exported to the IRS Specialist Referral System (SRS-2).

Statistical information is also exported from LWIS for posting to the IRS internal website as part of the responsibilities of the Productivity Quality and Assurance Service (PQAS).

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

Yes.

- AIMS was certified as a module of AIMS-R on June 1, 2006. A PIA was completed for ACS on April 26, 2006.
- SRS-2 was certified on April 10, 2006. A PIA was completed for SRS-2 on March 8, 2006.

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

No. Other agencies will not provide, receive, or share data in any form with this system.

Administrative Controls of Data

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

The system is defined as a recordkeeping system under 36 CFR Chapter XII. All records housed in the system will be erased or purged from the system at the conclusion of their retention period(s) as required under IRM 1.15.6. Under the design at the time of this publication, records will be eliminated from the system using IRS Records Control Schedule IRM 1.15.29, Item 56 (for Individual Tax Return Information – Form 1042, and Partnership Return – Form 1065); IRS Records Control Schedule 1.15.29, Item 58 (for U.S. Corporation Tax Return – Form 1120); IRS Records Control Schedule 1.15.29, Item 344 (for Information Return for Foreign Corporation), and; IRS Records Control Schedule 1.15.23, Item 42 (for Examinations and Audits Case Files). Record series added to the system in future updates to the program will be managed according to requirements under IRM 1.15.1 and 1.15.6 and will be destroyed using IRS Records Control Schedules 1.15.8 through 1.15.62 as coordinated with the IRS Records and Information Management Program and IRS Records Officer.

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

No. This system will not use 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.

No, this system is limited to business returns.

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.

No. Beyond normal auditing functionality, which takes place on the MITS-30 GSS, no monitoring of individuals or groups takes place in the LWIS application.

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

No. LWIS is a business return inventory evaluation tool used to retrieve and review returns pre-selected for audit. The LWIS system does not target any individuals or groups and nothing in LWIS allows taxpayers to be treated differently. Accounts are pre-selected for auditing before they are entered into LWIS. The selection process is based on predetermined criteria apart from the LWIS process.

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

Yes, all IRS due process and Appeal rights apply to this system.

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

No. LWIS is not a web-based application.

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