Issue Based Management Information System – Reporting (IBMIS – Reporting)
Privacy Impact Assessment

PIA Approval Date – Dec. 15, 2010

System Overview:

The IBMIS application is designated to provide a centralized system for managing case information for tracking, planning, and reporting. IBMIS provides IRS Team Managers, Territory Managers, and Executives with an online information management reporting system used to monitor case activity, manage workload, and to support compliance research, such as the identification and evaluation of compliance risks, business globalization issues, and abuse of corporate tax shelters within specific industries. IBMIS receives its data through extracts from the Audit Information Management System (AIMS) and Specialist Referral System (SRS) systems via Enterprise File Transfer Utility (EFTU), and from the Issue Management System (IMS) via SQL Server Integration Services (SSIS). These data extractions include taxpayer information (e.g., Taxpayer Identification Numbers (TINs), address information, etc), and are received through monthly updates from AIMS, biweekly updates from SRS, and nightly updates from IMS.

Systems of Records Notice (SORN):

- IRS 22.026--Form 1042–S Index by Name of Treasury/Recipient
- IRS 22.027--Foreign Information System
- IRS 24.013--Combined Account Number File
- IRS 24.046--CADE Individual Master File
- IRS 24.046--CADE Business Master File
- IRS 34.037--IRS Audit Trail and Security Records System
- IRS 36.003--General Payroll and Personnel Records (covers CADS)
- IRS 42.001--Examination Administrative Files (covers EOADS)
- IRS 42.008--Audit Information Management System (AIMS)
- IRS 42.017--International Enforcement Program Files
- IRS 42.021--Compliance Programs and Project files
- IRS 42.027--Data on Taxpayers Filing on Foreign Holdings
- IRS 42.030--Discriminant Function File (DIF)

Data in the System

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

A. Taxpayer – taxpayer information includes:
    - Business Name
    - Taxpayer Identification Number (TIN)
    - Taxpayer Business ID
    - Taxpayer Contact Name
    - Professional Titles
    - Tax Return Exam IDs
    - Filing Periods

- Address (City, State, ZIP)
- Related Entities
- Telephone Number

Note: The above list is not all–inclusive.

B. Employee – IBMIS contains information on the employee working the taxpayer account and includes the following:
- Name
- Address
- Telephone Number
- Post of Duty (POD)
- Flexi place (alternate work site)
- Standard Employee Identifier (SEID)
- Grade
- Business Operating Division (BOD)/Industry
- Name of Manager
- Employee Group Code
- Badge Number
- Examination Returns Control System (ERCS) Employee Number
- Employment Type
- Time Worked
- Login
- User ID
- Email address
- Position Code/Description

Note: The above list is not all–inclusive.

C. Audit Trail Information – IBMIS contains the following audit information:
- User ID
- Login
- Logon Time
- Logoff Time
- Session Activity
- Session Start and End Time
- Session Duration
- Objects contained in report
- Reports or Queries Used.

Note: The above list is not all–inclusive.

D. Other – conceptual entity categories:
- Tax Returns
- Case Information
- Case Resolution
- Work Items
- Work Item Comments

- Issues
- Standard Accounting Index Number (SAIN)
- Uniform Issue Listing.

Note: The above list is not all–inclusive.

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

A. IRS – The IBMIS system receives data from the following IRS systems:
- Audit Information Management System (AIMS)
- Issue Management System (IMS)
- Specialist Referral System (SRS)

3. Is each data item required for the business purpose of the system? Explain.
Yes. The IBMIS strategy provides LB&I and Small Business/Self–Employed (SB/SE) personnel with issue–oriented information systems that capture and provide issue information to examination personnel, managers, and research analysts. The issue–based management strategy also supports IRS strategic goals of reducing taxpayer burden, increasing the productivity of examination personnel and aiding in the recruitment and retention of a skilled and more satisfied workforce. In addition, IBMIS supports workload and issue management.

4. How will each data item be verified for accuracy, timeliness, and completeness?
IBMIS uses data elements from IMS, AIMS, and SRS with a reasonable assurance from those systems that the data is verified for accuracy, timeliness and completeness.

5. Is there another source for the data? Explain how that source is or is not used.
No, there are no other sources for the data.

6. Generally, how will data be retrieved by the user?
Users access the reports within IBMIS by first logging into their IRS workstation and then by entering the URL for IBMIS. Access to the data and report templates are restricted by access permissions established and enforced through Active Directory. The reports generated within IBMIS are issue based, and allow users to expand their queries by territory and team. In addition, when required, IBMIS users can query data through the TIN for a specific taxpayer, but this is not done on a routine basis. Data access is limited to those IRS employees previously granted access to the IBMIS System via the IRS Online 5081 application.

7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?
Yes. Data queries can be based upon the taxpayer's TIN. However, data retrieved is based on the AIMS Assignee Code, which restricts users to view only the data that they are authorized to access.

Access to the Data

8. Who will have access to the data in the system (Users, Managers, System Administrators, Developers, Others)?
All users have read–only access. The IBMIS system has identified the following users and their permissions:

Role: PowerUsers
Permissions: National Office analysts who have access to all data and are not restricted.

Role: Industry
Permission: Restricted to only accessing the data for their specific industry which includes one of the following:
- Financial Services
- Natural Resources
- Communications, Technology and Media
- Retailers, Food, Pharmaceuticals, and Healthcare
- Heavy Manufacturing and Transportation
- Field Specialists
- Global High Wealth
- International
- Small Business/Self Employed (SBSE) XI
- SBSE State and Gift

Role: Director of Field Operations (DFO)
Permission: There are two DFOs per Industry which are assigned territories, the number of which can vary. DFOs are restricted to accessing only the data for their specific territories and the teams assigned to those territories.

Role: Territory Managers
Permission: Each Territory Manager is assigned a number of teams to work their respective territory. Territory Managers are restricted to accessing only the data for the teams assigned to their specific territory.

Role: Team Manager
Permission: Restricted to accessing only the data for members of their specific team.

9. How is access to the data by a user determined and by whom?
Each user's access to IBMIS is established through the use of IRS Online 5081 and is approved by the IBMIS Users Approval group. The next level of approval is by the MITS IBMIS system administrator (SA). The final level of approval is by the IRS Enterprise local area network (LAN) Account Administrator to add the user to Active Directory. Access to the data within the application is restricted by user group. Users are restricted to view only the data that they are authorized to 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. IBMIS does not provide data to any other systems. IBMIS does receive data from the following systems:

- Audit Information Management System (AIMS) and Specialist Referral System (SRS) via Enterprise File Transfer Utility (EFTU)
- Issue Management System (IMS) via SQL Server Integration Services (SSIS)

Note: The data received is listed in 1B above.

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

Issue Management System (IMS)
- Certification & Accreditation (C&A) Authority to Operate (ATO) – June 1, 2008
- Privacy Impact Assessment (PIA) – June 16, 2010

Audit Information Management System (AIMS)
- Certification & Accreditation (C&A) Authority to Operate (ATO) – May 1, 2009
- Privacy Impact Assessment (PIA) – February 11, 2009

Specialist Referral System (SRS)
- Certification & Accreditation (C&A) Authority to Operate (ATO) – June 16, 2009
- Privacy Impact Assessment (PIA) – May 5, 2009

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 with IBMIS.

Administrative Controls of Data

13. What are the procedures for eliminating the data at the end of the retention period?
The Issue Based Management Information System–Reporting (IBMIS) is non–recordkeeping (for IRS scheduling purposes). System data is deleted/over–written at regular intervals (nightly/weekly/monthly) based on pre–formatted reporting cycles of extracted information (from recordkeeping systems otherwise scheduled).

14. Will this system use technology in a new way?
No. IBMIS is not using technologies in ways that the IRS has not previously employed.

15. Will this system be used to identify or locate individuals or groups? If so, describe the business purpose for this capability.
No. IBMIS will not be used to identify or locate individuals or groups.

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. IBMIS does not provide the capability to monitor individuals or groups and can only monitor trends that are not tied to specific taxpayers or groups, but rather on industries.

17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently?
No. The automated system ensures that treatment of taxpayers is equitable.

18. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action?
Not applicable. IBMIS does not make negative determinations.

19. If the system is web–based, does it use persistent cookies or other tracking devices to identify web visitors?
IBMIS utilizes Business Objects [Commercial Off the Shelf (COTS) software] that is web–based; however, it only uses session cookies.

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