Date of Approval: 07/18/2025 Questionnaire Number: 2297

Basic Information/Executive Summary

What is the name of your project (system, database, pilot, product, survey, social media site, etc.)?

AIMS Centralized Information System

Acronym:

ACIS

Business Unit

Small Business and Self Employed

Preparer

For Official Use Only

Subject Matter Expert

For Official Use Only

Program Manager

For Official Use Only

Designated Executive Representative

For Official Use Only

Executive Sponsor

For Official Use Only

Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.

The AIMS Centralized Information System (ACIS) is an Internal Revenue Service (IRS) system that allows IRS employees to track the status of non-examined, open and closed IRS audits recorded in Audit Information Management System (AIMS) and Summary Examination Time Transmission System (SETTS) data from AIMS Related Reports (ARR). The application also receives data from Compliance Data Environment (CDE). The application was developed as a monitoring and reporting tool used by IRS analysts to perform detailed analysis to monitor and report on non-examined, open and closed tax return audits including hours and days to examine the return; IRS organization examining the return; and type of return (like Individual Master File (IMF), Corporate, Employment Tax, 1040 Return with Schedule C form, Offshore Issue,

State Tax Refund Issue). Analysis of ACIS data allows the IRS to effectively plan for current and future examinations.

Personally Identifiable Information (PII)

Will this project use, collect, receive, display, store, maintain, or disseminate any type of Sensitive but Unclassified (SBU), Personally Identifiable Information (PII), or Federal Tax Information (FTI)?

Yes

Please explain in detail how this project uses sensitive data from inception to destruction (data lifecycle).

ACIS receives, processes and stores AIMS and SETTS data from ARR. It receives, processes and stores a few tax return fields from CDE. AIMS data has Taxpayer Identification Number (TIN), Related Return TIN, X-reference TIN, State, Zip Code, and Taxpayer Names. AIMS data has some Federal Tax Information (FTI) fields. SETTS data has no PII or FTI fields. CDE data has TIN, Master File Tax Code (MFT_Cd), Tax Period and Total Assets for Business Master File (BMF) returns. Approved users access ACIS data to create reports and do analysis for other government organizations, and for IRS managers at the group level in Examination to the IRS Commissioner. Data is kept until no longer needed by Examination. Audit events are sent to required IRS organization.

Please select all types of Sensitive but Unclassified data (SBU)/Personally Identifiable Information (PII)/Federal Tax Information (FTI) that this project uses.

Employer Identification Number

Federal Tax Information (FTI)

Internet Protocol Address (IP Address)

Name

Social Security Number (including masked or last four digits)

Standard Employee Identifier (SEID)

Tax ID Number

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

SSN for tax returns and return information - IRC section 6109

Product Information (Questions)

1 Is this PCLIA a result of a specific initiative or a process improvement?

2 What type of project is this (system, project, application, database, pilot/proof of concept/prototype, power platform/visualization tool)?

System

3 What Tier designation has been applied to your system? (Number)

1

4 Is this a new system?

No

4.1 Is there a previous Privacy and Civil Liberties Impact Assessment (PCLIA) for this project?

Yes

4.11 What is the previous PCLIA number? 1690

4.12 What is the previous PCLIA title (system name)? AIMS Centralized Information System

4.2 You have indicated this is not a new system; explain what has or will change and why. (Expiring PCLIA, changes to the PII or use of the PII, etc.)

We just started sending data to Enterprise Data Platform (EDP) and Compliance Data Warehouse (CDW).

5 Is this system considered a child system/application to another (parent) system?

6 Indicate what OneSDLC State is the system in (Allocation, Readiness, Execution) or indicate if you go through Information Technology's (IT) Technical Insertion Process and what stage you have progressed to.

Execution

7 Is this a change resulting from the OneSDLC process?

No

8 Please provide the full name and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.

Technology Solutions Governance Board.

9 If the system is on the As-Built-Architecture (ABA), what is the ABA ID number of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID number(s) for each application covered separated by a comma. If the system is not in the ABA, then contact the ABA (https://ea.web.irs.gov/aba/index.html) for assistance.

210025

10 If this system discloses any PII to any third party outside the IRS, does the system have a process in place to account for such disclosures in compliance with IRC 6103(p)(3)(A) or Subsection c of the Privacy Act?

Yes

11 Does your project/system involve any use of artificial intelligence (AI), including virtual assistant, chat bot, and robotic process automation, as defined in Executive Order 13960 and 14110?

No

12 Does this system use cloud computing?

No

13 Does this system/application interact with the public?

No

14 Describe the business process allowing an individual to access or correct their information. (Due Process)

An individual cannot access or correct their information. This is an internal read only system.

15 Is this system owned and/or operated by a contractor?

No

16 Identify what role(s) the IRS and/or the contractor(s) performs; indicate what access level (to this system's PII data) each role is entitled to. (Include details about completion status and level of access of the contractor's background investigation was approved for.)

Users have read access. Developers have read and write in development and test. Developers have read access in production. System administrators have admin access to test and production. IT DBAs have elevated access in test and production.

17 The Privacy Act of 1974 (5 USC § 552a(e)(3)) requires each agency that maintains a system of records, to inform each individual requested to supply information about himself or herself. Please provide the Privacy Act Statement presented by your system or indicate a Privacy Act Statement is not used and individuals are not given the opportunity to consent to the collection of their PII.

A Privacy Act Statement is not used, and individuals are not given the opportunity to consent to the collection of their PII.

18 How many records in the system are attributable to IRS Employees? Enter "Under 50,000", "50,000 to 100,000", "More than 100,000" or "Not Applicable".

Under 50,000

19 How many records in the system are attributable to contractors? Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not Applicable".

Not Applicable

- 20 How many records in the system are attributable to members of the public? Enter "Under 100,000", "100,000 to 1,000,000", "More than 1,000,000" or "Not applicable". More than 1,000,000
- 21 Identify any "other" records categories not attributable to the categories listed above; identify the category and the number of corresponding records, to the nearest 10,000; if no other categories exist, enter "Not Applicable".

Not Applicable

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

A BEARS request is submitted and approved by the requestor's manager, Business Operating Division (BOD) contact, SBSE Examination AIMS Owner, ACIS Developer and IT Administrative Staff. Access is determined based on the user's manager, BOD contact, and AIMS Owner.

23 Is there a data dictionary on file for this system? Note: Selecting "Yes" indicates an upload to the Attachment Section is required.

Yes

- 24 Explain any privacy and civil liberties risks related to privacy controls.

 None
- 25 Please upload all privacy risk finding documents identified for the system (Audit trail, RAFT, POA&M, Breach Plan, etc.); click "yes" to confirm upload(s) are complete.

 No

26 Describe this system's audit trail in detail. Provide supporting documents. Per IRM 10.8.1.3.3.2, the ACIS application must capture sufficient information in its audit records to establish what events occurred, the source of the events, and the outcome. Capture required data elements and format, and requests sample values for audit data going into Splunk. In accordance with IRM 10.8.1.3.3.8, the ACIS application protects audit information from unauthorized access, modification, and deletion by limiting access to the application and application audit data to explicitly authorized personnel, SAs, via the Business Entitlement Access Request System (BEARS). The audit log information from the application is transferred to SDMT Splunk (the centralized log management system) daily, protected during transmission from the SDMT Splunk Universal Forwarder (UF) to the SDMT Splunk Indexer by means of transport layer security (TLS) 1.2 or higher encryption, and stored in SDMT Splunk. The ACIS audit log information is protected within the SDMT Splunk environment by means of Advanced Encryption Standard (AES) 256-bit encryption and leverages BEARS for rolebased access control (RBAC). BEARS ensures that access to management of audit functionality is only authorized to SAs and allows privileged access to be further defined between audit-related privileges and other privileges, thus limiting the users with audit-related privileges. The ACIS audit logs are configured to be overwritten/cleared on the host application if the following conditions are met: 1. Host application sends their logs to the IRS Audit Trail authorized repository (SDMT Splunk).

- 2. Host application verifies that the audit logs have been deposited in the SDMT Splunk.
- 3. The host application audit logs are preserved and retained in accordance with the AU-11 Audit Record Retention guidance.
- 4. The host application audit requirements are documented in the application audit worksheet.
- 27 Does this system use or plan to use SBU data in a non-production environment? Yes
- 27.1 Please upload the Approved Email and one of the following SBU Data Use Forms, Questionnaire (F14664) or Request (F14665) or the approved Recertification (F14659). Select Yes to indicate that you will upload the Approval email and one of the SBU Data Use forms.

Yes

Interfaces

Interface Type
IRS Systems, file, or database
Form Number

Agency Name

LB&I Workload Identification System (LWIS)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Issues Based Management Information System (IBMIS)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Business Performance Management System

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Enterprise Data Platform (EDP)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Compliance Data Warehouse (CDW)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

NTIN Services (NTIN Database)

Incoming/Outgoing

Both

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

AIMS Related Reports (ARR)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

FOC CDM Phase 2 BEARS (Continuous Diagnostics)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

AIMS Report Processing (ARP)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Compliance Data Environment (CDE)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Data Capture System (DCS)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Active Directory (GSS-17)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 42.008 - Audit Information Management System

Describe the IRS use and relevance of this SORN.

ACIS loads AIMS data so our users can perform detailed analyses of tax cases within examination, detailed analyses of case inventory levels, to monitor the examination process, and to effectively plan for ongoing examination operations.

SORN Number & Name

IRS 42.001 - Examination Administrative Files

Describe the IRS use and relevance of this SORN.

To perform detailed analysis of tax cases within examination, and to effectively plan for ongoing examination operations.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

IRS requires us to track access to sensitive information.

Records Retention

What is the Record Schedule System?

Non-Record

What is the retention series title?

Non-Record

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item.

ACIS is a non-record keeping tracking and analysis tool.

What is the disposition schedule?

AIMS, CDE and SETTS data is maintained in the system until no longer needed by examination. Audit logs are stored offsite as required by the Internal Revenue Manual by an Information Technology (IT) Organization.

Data Locations

What type of site is this?

System

What is the name of the System?

AIMS Centralized Information System

What is the sensitivity of the System?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the System.

The application serves as a monitoring and reporting tool used to perform detailed analyses of tax cases within examination, detailed analyses of case inventory levels, to monitor the examination process, and to effectively plan for ongoing examination operations. The application contains data retrieved from the Closed AIMS, Open AIMS, Non-Examined AIMS, Survey Claims AIMS, and Summary Examination Time Transmission System (SETTS) databases (DB), all retrieved from the Audit Information Management System Related Reports (ARR) application. The application also receives data from Compliance Data Environment (CDE). ACIS allows its users to generate reports on case information using Microsoft Access front-end interfaces, which allow users to select options and criteria from drop down menus create an unlimited number of different reports tailored to their individual needs. ACIS processes and distributes the AIMS Related Reports (ARR) Tables 37, 38, 10, 15, and 16.

What are the incoming connections to this System?

ACIS receives AIMS and SETTS data from ARR. ACIS also receives a few tax return fields, including amount total asset, from CDE. ACIS also receives negative TINs from the Negative TIN (NTIN) database. ACIS receives ARP data in our development and test environments. ACIS receives SEIDs from our users from GSS-17 active directory.

What are the outgoing connections from this System?

ACIS sends AIMS and SETTS data to IBMIS, CDW, EDP and DCS. ACIS sends AIMS data to LWIS. ACIS also sends audit records to SPLUNK. The BPMS application has read access to a database with AIMS data. ACIS sends SEIDs to the NTIN database and receives restricted TINs for each SEID.