

Date of Approval: 11/06/2024
Questionnaire Number: 1625

Basic Information/Executive Summary

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

Large Business & International Workload Identification Systems

Acronym:

LWIS

Business Unit

Large Business and International

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 Large Business and International Division (LB&I) Workload Identification System (LWIS) is an Internal Revenue Service (IRS) Minor Application that has been in operation since 2001 and is primarily used by IRS Industry Planning and Special Programs (PSP) Analysts to identify returns for team managers for LB&I Form 1120, 1120S, 1120F and 1065 returns on an as needed basis, resulting in the delivery of inventory for LB&I revenue agents. The LWIS application is a collection of custom, IRS developed software applications that are used for entering, retrieving, or deleting data on a Microsoft SQL database. A function of the LWIS application is the LB&I Electronic Classification System (LECS), which allows revenue agents to review returns and complete a classification sheet. LWIS is also integrated with the LB&I Image Net (LIN), a separate application that stores returns as .pdf images. If LIN has a file of the return in the .pdf file format, LWIS points the revenue agent to the file through a hyperlink. The data in

the LWIS system includes the Employer Identification Number (EIN) or Taxpayer Identification Number (TIN); 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).

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).

The Large Business and International Division (LB&I) Workload Identification System (LWIS) is an Internal Revenue Service (IRS) Minor Application that has been in operation since 2001 and is primarily used by IRS Industry Planning and Special Programs (PSP) Analysts to identify returns for team managers for LB&I Form 1120, 1120S, 1120F and 1065 returns on an as needed basis, resulting in the delivery of inventory for LB&I revenue agents. The LWIS application is a collection of custom, IRS developed software applications that are used for entering, retrieving, or deleting data on a Microsoft SQL database. A function of the LWIS application is the LB&I Electronic Classification System (LECS), which allows revenue agents to review returns and complete a classification sheet. LWIS is also integrated with the LB&I Image Net (LIN), a separate application that stores returns as .pdf images. If LIN has a file of the return in the .pdf file format, LWIS points the revenue agent to the file through a hyperlink. The data in the LWIS system includes the Employer Identification Number (EIN) or Taxpayer Identification Number (TIN); 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).

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

Address

Agency Sensitive Information

Employer Identification Number

Internet Protocol Address (IP Address)

Name

Social Security Number (including masked or last four digits)

Standard Employee Identifier (SEID)

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).
PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

Product Information (Questions)

1.1 Is this PCLIA a result of the Inflation Reduction Act (IRA)?

No

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

Application

1.35 Is there a data dictionary for this system?

No

1.36 Explain in detail how PII and SBU data flow into, through and out of this system.

The data in the LWIS system includes the Employer Identification Number (EIN) or Taxpayer Identification Number (TIN); 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). This is used by auditors and analysts for duties involved with taxpayer compliance. Data comes through Documentum.

1.4 Is this a new system?

No

1.5 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this system?

Yes

1.6 What is the PCLIA number?

6437

1.7 What are the changes and why?

Adding IP Address to PII section.

1.8 If the system is on the As-Built-Architecture, what is the ABA ID of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID for each application covered separated by a comma.

210737- LWIS 211249 - CBF 210736- CMC

1.9 What OneSDLC State is the system in (Allocation, Readiness, Execution)?

Execution.

1.95 If this system has a parent system, what is the PCLIA Number of the parent system?
No parent system

2.1 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? Contact Disclosure to determine if an accounting is required. Enter "Yes" or "No". If Exempt, type "Exempt".
Exempt

2.2 Please provide the full name of and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.
Compliance Planning & Analytics LB&I Workload Identification System Control Change Bard (CP&A LWIS CCB).

3.1 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?
No

3.3 Does this system use cloud computing?
No

3.6 Does this system interact with the public through a web interface?
No

3.7 Describe the business process allowing an individual to access or correct their information.
Notice, consent and due process are provided in the tax form's instructions filed by the taxpayer, and pursuant to 5 USC.

4.1 Who owns and operates the system (IRS Owned and Operated, IRS Owned and Contractor Operated, Contractor Owned and Operated)?
IRS Owned

4.2 If a contractor owns or operates the system, does the contractor use subcontractors?
No

4.5 Identify the roles and their access level to the PII data. For contractors, indicate whether their background investigation is complete or not.
Administrators, Developers, USERS all have read access. The contractors' background checks are complete.

4.51 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

4.52 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".
Under 5000

4.53 How many records in the system are attributable to members of the public? Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not applicable".
More than 10,000.

4.54 If records are attributable to a category not mentioned above in 4.51 through 4.53, please identify the category and the number of corresponding records to the nearest 10,000. If none, enter "Not Applicable".
Not applicable.

4.6 How is access to SBU/PII determined and by whom?
All personnel with access must be registered with Employee User Portal, have a Business Entitlement Access Request System (BEARS) request approved by their manager, and credentials verified and input by designated LWIS administrator. The IRS also posts Privacy & Civil Liberties Impact Assessments (PCLIA) with PII on members of the public on a website available to the public at IRS.gov, in compliance with the E-Government Act of 2002.

5.1 Please describe any privacy risks, civil liberties and/or security risks identified for the system that need to be resolved and what is the mitigation plan?
None

5.11 Is there a Risk Assessment Form and Tool (RAFT) associated with this system on file with your organization or the IRS Risk Office.
No

5.2 Does this system use or plan to use SBU data in a non-production environment?
No

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

LB and I Case Built File (CBF)

Incoming/Outgoing

Outgoing (Sending)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

LB and I Taxpayer Registry (LTR)

Incoming/Outgoing

Outgoing (Sending)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

AIMS Centralized Information System (ACIS)

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Audit Information Management System (AIMS)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Security Audit and Analysis System (SAAS)

Incoming/Outgoing

Outgoing (Sending)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Statistics of Income Distributed Processing System (SOIDPS)

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 42.021 - Compliance Programs and Projects Files

Describe the IRS use and relevance of this SORN.

LWIS applications are used for various compliance initiatives of taxpayer data by enterprise tax professionals.

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

Taxpayer information is used in the LWIS applications.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

Use of taxpayer information can be used by authorized personnel who will be identified by SEID for audit trails and security of records.

SORN Number & Name

IRS 42.008 - Audit Information Management System

Describe the IRS use and relevance of this SORN.

LWIS utilizes tools for audit information management.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Tax Administration - Examination

What is the GRS/RCS Item Number?

RCS 23, Item 48

What type of Records is this for?

Electronic

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

Management Information and Production Reports. Record set of various recurring, usually computer generated, management information and operational production reports prepared by service centers, Data Center, and Master File or other systems for the Examination organizations covering accomplishments, inventories, staffing, additional tax and penalty adjustments and other related data.

What is the disposition schedule?

a) Daily and Weekly. AUTHORIZED DISPOSITION Destroy when no longer needed in current operations, but no later than 1 year. b) Monthly, Quarterly, Semi-Annual and Annual. AUTHORIZED DISPOSITION Destroy after 3 years plus current year, or after no further reference value. c) Branch/Group (detail only). AUTHORIZED DISPOSITION Destroy after 1 year plus current year.