

Date of Approval: 02/22/2024
Questionnaire Number: 1031

Basic Information/Executive Summary

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

Direct File User Observation Research

Business Unit

Office of Online Services

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 study will be part of a series of studies to fulfill the Inflation Reduction Act's (IRA) requirement to design an electronic filing system informed by "taxpayer opinions, expectations, and level of trust." The study will provide insights about taxpayers' behavior, needs, and barriers that IRS will use alongside qualitative and quantitative data from other studies to iteratively design and improve the free electronic filing system, Direct File. We will conduct rounds of observation of real use of Direct File, starting at any point in the experience from sign up to tax filing submission. Each observation round will involve a small number of participants with different characteristics, so we gain insights into what is and isn't working well and make improvements to Direct File.

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).

Recruiting contractors will collect data from interested participants according to the screening criteria for each round of the study. Data will be stored on secure servers. Contractors will schedule observation sessions with researchers, and provide only participant ID e.g., Participant 1 to researchers conducting observation. Researchers' notes will not contain participant names and will be stored on secure servers. Recruiting contractors will destroy recruitment data collected in accordance with IRS destruction guidelines and no later than 1 year after study completion. Researchers' notes will be destroyed in accordance with IRS destruction guidelines and no later than 1 year after study completion.

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

Address
Citizenship or Migration Status
Education Information
Email Address
Employment Information
Family Members
Federal Tax Information (FTI)
Geographical Indicators
Internet Protocol Address (IP Address)
Language
Medical History
Name
Online Identifiers
Other
Personal Characteristics
Telephone Numbers

Please explain the other type(s) of PII that this project uses.

dependents, internet browsing preferences, experience using IRS products, services, and accounts

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

PII for personnel administration - 5 USC

Product Information (Questions)

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

Yes

1.12 What is the IRA Initiative Number?

1.4

1.13 What is your research method(s) used (i.e., survey, telephone interview, focus group, etc.)?

1-on-1 observation interviews via screen share and in person. If via screen share, the participant will share their screen. Sessions will not be recorded for screen share and in person. Researchers will not take notes on PII. Notetaking will be focused on issues the participant has with the product.

1.14 Is this a new survey, telephone interview, focus group, or usability testing?
Throughout the rest of this questionnaire, we will use the term "survey" to include all of these.

Yes

1.19 Which Business Unit (BU) is requesting this survey?

Online Services (OLS)

1.21 Who will the survey be administered to?

Taxpayers

1.22 Will this survey be administered for one year with multiple events (1-year expiration)?

Yes

1.22 What is the start date?

2/1/2024

1.22 Will the survey be administered annually (3-year expiration)?

No

1.22 Is this a reoccurring survey?

Yes

1.23 What is the end date?

1/31/2025

2.11 Will the survey capture any type of PII or is PII (names, addresses, email addresses, etc.) used to select participants?

Yes

2.12 If any PII data is collected, disclosed, or studied on individuals who choose not to participate, please describe the data.

First and last name, email address, phone number, age, geographical indicators, address, employment and income information, previous participation in research studies, family members, education information, disability information, gender, race and ethnicity, language, and tax account and filing information are collected by the contractor during recruitment.

2.13 List any linkable data that the survey uses, collects, receives, displays, stores, maintains, or disseminates (gender, ethnicity, parts of address, tax filing information, etc.) or uses to select participants?

Age, gender, state and country of residence, type of community of residence, number of children and dependents, has received federal benefits, race, ethnicity, level of education, IRS services, products, and accounts used, languages spoken, veteran and military service information, disability information, employment information, state and country of income, tax filing and paying information, types of tax forms filed, household income, number of people in household, deductions qualified for and taken, credits qualified for and taken, types of income, marital status, business industry, business structure, business revenue, age of business, business tax filing information, languages used for accessing IRS accounts, products, and services, types of devices used for accessing IRS accounts, products, and services, major life events experienced by taxpayer, spouse, and dependents, types of notices received from the IRS, taxpayer, spouse, and dependents possess IP PIN, state tax filing information and method, experience with Direct File.

2.14 Explain how the participants are selected. Include a detailed description. Please provide your research plan as supporting documentation.

People interested in participating in research studies self-identify and register with each vendor to participate in future surveys. The potential participant will have accessed the vendor's website to self-register and in doing so has agreed to be contacted and be part of their future market research studies. A database containing these potential participants' data will be maintained by the vendor, and subsequently used to select participants meeting the research project requirements. The Internal Revenue Service (IRS) research team and the overall product team will dictate which set of taxpayers and their SBU/PII elements will be asked for. This will be communicated to the vendor. The vendor will then use the potential participant listing to contact them by email or telephone to invite them to participate in screening. Participants will answer screening questions to verify suitability, interest, and availability. The vendor may confirm participant responses via telephone call or email.

2.15 How are the participants notified (letter, postcard, email, etc.) of the survey, and if the survey is voluntary/optional, how is notice given? If it is not voluntary, please explain why it is mandatory.

A solicitation email will be sent by the recruitment vendor contracted to individuals who have indicated their desire to participate in research studies. Interested parties will be asked to complete a screener questionnaire via email and/or by phone by the vendor. Test sessions will be scheduled with participants who qualify based on their screener responses over email or by phone by the vendor. Reminder emails may be sent by the recruitment vendor prior to the study end dates. Survey is voluntary and notice is given during recruitment screening and at the beginning of the observation session: Your participation is completely voluntary. If I ask something you don't feel comfortable sharing you can tell me, you don't want to answer, and I'll move on. If you want to stop sharing your screen or want us to look away for any part of the process, let us know and we're happy to do so. If you need to pause or stop at any point, please let me know.

3.11 What tool(s) is/are used to conduct the survey? Please indicate if the anonymous feature has been set for the survey, if applicable.

Microsoft Teams, Zoom, and Webex will be used to conduct surveys virtually. Anonymous feature will be set so users can join as "Participant 1."

3.12 Will the survey be audio-recorded or video-recorded?
No

4.11 Does this survey retrieve information by any personal identifier for an individual who is a U.S. citizen, or an alien lawfully admitted for permanent residence? If the answer is Yes, you must have at least one SORN name and number selected in the SORNs section.
Yes

4.12 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 themselves. Do survey participants provide information about themselves?
Yes

4.13 Please provide the Privacy Act Statement.

Privacy Act Statement: The authority requesting this information is 5 United States Code 301. The primary purpose of asking for the information is to determine steps the IRS can take to improve our services to you. The information may be disclosed as authorized by the routine uses published in the following Privacy Act System of Records: (1) IRS 00.001 Correspondence Files and Correspondence Control Files and (2) IRS 10.004 Stakeholder Relationship Management and Subject Files. Providing the information is voluntary. Not answering some or all of the questions will not affect you.

4.14 Does the IRS administer (conduct) the survey?

Yes

4.15 Provide the name of the IRS office administering the survey.

Online Services (OLS), Transformation and Strategy Office (TSO)

4.18 Does the IRS perform analysis of the survey results?

Yes

4.19 Provide the name of the IRS office performing the analysis of the survey.

Online Services (OLS), Transformation and Strategy Office (TSO)

4.21 If a contractor administers (conducts) and analyzes the survey, is all work performed and contained in the United States?

Yes

4.22 How does the administrator of the survey protect employees' or taxpayers' SBU/PII from compromise, loss, theft, or disclosure?

For recruitment, the PII the vendor collects during recruitment is not provided to OLS or TSO researchers. Participants will be identified only by participant ID numbers that are not associated with PII. All participant information the vendor provides to OLS or TSO is aggregated and de-identified. A summary of aggregated and de-identified data from the recruitment screener will be provided to usability testing researchers. The summary will not include PII and will show the number of participants associated with a group of characteristics, i.e., the total number of participants by gender (for example, 2 men, 2 women, etc.), age ranges. During observation, researchers will not take notes on PII and will ask participants to not share or show sensitive PII like social security numbers. OLS and TSO will generalize the study results for reporting and data will be aggregated and anonymized.

4.23 Where and how is the PII stored and protected?

Participant information will be stored by contractors on their secure servers.

4.24 Provide the Cyber Security approved security and encryption used when data is transferred electronically from the IRS to contractors and back to the IRS.

IRS and contractors will use secure email and password protect or encrypt emails with any linkable data.

4.25 How is the survey PII protected and stored when it is housed at a contractor site on contractor computers? Provide a detailed explanation of the physical and electronic security and protection of the data before, during and after the survey.

Contractors store information on secure servers with access provided only to select members of the contractor staff working on the project.

4.26 Has a Contracting Officer or Contracting Officer's Representative (COR) verified the contract included privacy and security clauses for data protection and that all contractors have signed non-disclosure agreements which are on file with the COR?

Yes

4.27 Identify the roles and their access level to the PII data.

Researchers will have access to PII that participants show on Direct File during observation sessions. When screensharing, researchers will not have participants share pages that have their name or TIN, or any other information participants do not want to share. Recruitment contractors will have access to participant PII collected during recruitment screenings.

4.28 Explain the precautions taken to ensure the survey results will not be used for any other purpose not listed in the Detailed Business Purpose and Need section and to ensure that employees or taxpayers who participate in the survey cannot be identified or re-identified under any circumstances and no adverse actions taken.

Survey results will be generalized and no PII about responses will be shared.

Survey results will not be used for other purposes not listed in the business purpose section.

4.28 Identify the roles and their access level to the PII data and indicate whether their background investigation is complete or not.

Contractor Users (project staff) have read only access to employee PII with background investigation level of moderate. Contractor System Administrators have administrator access to PII with background investigation level of high.

4.29 Does the administrator of the survey have access to information identifying participants?

Yes

5.11 For employee or taxpayer satisfaction surveys explain how you have ensured that no "raw" or unaggregated employee or taxpayer data will be provided to any IRS office.

Researchers' notes will not capture PII. Final reports will not contain any names or other PII. The reports will use aggregated user information and findings.

5.12 If the survey maintains records describing how an individual exercises their rights guaranteed by the First Amendment, explain the First Amendment information being collected and how it is used.

No

5.13 Does the individual about whom the information was collected or maintained expressly authorize its collection/maintenance?

Yes

5.14 If the First Amendment information will be used as the basis to make any adverse determination about an individual's rights, benefits, and/or privileges, explain the determination process. Consult with IRS General Legal Services to complete this section.

No

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 10.004 - Stakeholder Relationship Management and Subject Files

Describe the IRS use and relevance of this SORN.

Taxpayers will be contacted via email and telephone to participate in the studies.

SORN Number & Name

IRS 00.001 - Correspondence Files and Correspondence Control Files

Describe the IRS use and relevance of this SORN.

Voluntary screening questions will be answered by participants, and responses will be recorded.

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

Public Customer Service Records

What is the GRS/RCS Item Number?

010

What type of Records is this for?

Electronic

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

Records from operating a customer call center or service center providing services to the public. Services may address a wide variety of topics such as understanding agency mission-specific functions or how to resolve technical difficulties with external-facing systems or programs. Includes: customer feedback and satisfaction surveys.

What is the disposition schedule?

Temporary. Destroy 1 year after resolved, or when no longer needed for business use, whichever is appropriate.

Data Locations

What type of site is this?

Shared Drive

What is the name of the Shared Drive?

Contractor secure server

What is the sensitivity of the Shared Drive?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the Shared Drive

Recruitment contractors will store participant data on secure server shared drives with access only to project staff.

What are the incoming connections to this Shared Drive

Answers to screening questions will be stored on the share drive.

What are the outgoing connections from this Shared Drive?

Only aggregated information will be shared with IRS via secure email.