

Date of Approval: 05/09/2024
Questionnaire Number: 1260

Basic Information/Executive Summary

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

2024 IRS Nationwide Tax Forum Interaction with IRS Examiners Feedback

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.

To gain feedback from tax practitioners on their thoughts on whether examinations of corporate and high wealth taxpayers can be done effectively via correspondence or if we should maintain the face-to-face environment. The results of the feedback will help IRS determine how effective the remote versus face-to-face environment is for high-wealth and corporate audits.

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).

Upon completion of the focus groups, participants' PII is separated from their responses, and is no longer a part of the research process. All research records will be stored, deleted, and/or destroyed in accordance with approved retention periods.

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

Employment Information

Name

Other

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

Firm name and occupation of participants.

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

No

1.12 What is the IRA Initiative Number?

Not Applicable

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

Focus groups

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?

SB/SE Field Exam

1.21 Who will the survey be administered to?

Tax practitioners that volunteer to participate at the 2024 Nationwide Tax Forums.

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

Yes

1.22 Is this a reoccurring survey?

No

1.22 What is the start date?

July 9, 2024

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

No

1.23 What is the end date?

September 12, 2024

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.

No data is collected on participants who opt out.

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?

Firm name and occupation.

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

There will be a focus group booth set up at each of the focus group locations at the Nationwide Tax Forums with the focus group topics. Attendees will be recruited and screened by trained IRS focus group moderators. Participants first names will be written down by moderators during recruitment and a card will be given to them indicating the time and place of the focus group.

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.

Trained IRS focus group moderators will engage with forum attendees to gauge their interest and screen them for necessary experience. Those who are interested and meet the screening will be invited to join the focus group, being given a card with the information on time and location. They will be informed that

participation is voluntary when signing up for the session and at the beginning of the session, during the introduction.

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.

Trained moderators conduct focus groups in-person. A moderator guide, screener, and notetaking template are used to conduct the focus group.

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.

Our legal authority to collect this information is 5 U.S.C. 301. We are requesting this information to generate ideas for improving the IRS audit of high-wealth and corporate entities program. The data will be collected solely to track correspondence including responses from voluntary focus groups. Your response to this focus groups is voluntary. Not answering all or part of the questions will not affect you, but it may affect our ability to improve the experiences of both employees and IRS.

4.14 Does the IRS administer (conduct) the survey?

Yes

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

SB/SE Research

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.

SB/SE Research

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

No data will be transferred. Data will be stored in a restricted secure folder on the SB/SE Research shared drive and will be destroyed when archived. Only SB/SE Research employees assigned to the project will have access to the data maintained in a restricted access folder on the secure server.

4.23 Where and how is the PII stored and protected?

All data will be stored in a secure and restricted folder on the SB/SE Research shared drive.

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

Only SB/SE Research employees assigned to the project will have access to the project and survey data which will be maintained in a restricted access folder on a secure server.

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.

Upon completion of the focus groups, participants' PII is separated from their responses, and is no longer a part of the research process. All research records will be stored, deleted, and/or destroyed in accordance with approved retention periods. Only SB/SE Research employees assigned to the project will have access to the PII, which is maintained separate from participants' responses in a restricted access folder on a secure server.

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.

The results will be aggregated, analyzed, and provided to the customer. No information that can identify a participant will be included in the deliverable.

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

SB/SE Research Server

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

Electronic transfer of participant listing and Word file note templates to the server.

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.

To track stakeholder relationships and inform individuals about tax administration. To gain stakeholder insights into IRS program improvements.

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

GRS 6.5, item 010. Public customer service operations 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.

GRS 6.5, item 010. Public customer service operations records.

What is the disposition schedule?

Destroy 1 year after resolved, or when no longer needed for business use, whichever is appropriate. Destroy upon verification of successful creation of the final document or file, or when no longer needed for business use, whichever is later. In this case the aggregated focus group or structured interview participant responses are the final document or file. GRS 6.5 010-Public customer service operations records. Destroy 1 year after resolved, or when no longer needed for business use, whichever is appropriate. PII is retained for 5 years unless otherwise specified, as stated above.

Data Locations

What type of site is this?

Shared Drive

What is the name of the Shared Drive?

SB/SE Research Team 6 Share Drive

What is the sensitivity of the Shared Drive?

Personally Identifiable Information (PII) including Linkable Data

What is the URL of the item, if applicable?

vp0smemshrdora1

Please provide a brief description of the Shared Drive.

A secure server accessible by project team members.

What are the incoming connections to this Shared Drive?

We collect first names of potential participants when they agree to attend a session. We scan the document containing their first names into the shared drive. We take notes that include the first name, date and time of the responding participant and store them on the shared server.

What are the outgoing connections from this Shared Drive?

No outgoing connections to the Shared Drive.