Date of Approval: 06/11/2024
Questionnaire Number: 1303

Basic Information/Executive Summary

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

Increasing Refundable Credit Taxpayer Participation

Business Unit

Taxpayer 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.

With the overarching goal of helping taxpayers and preparers understand the refundable tax credits for which they are eligible, Refundable Credits Program Management (RCPM) office manages the administration of refundable credits through a balanced approach that encourages eligible taxpayers to apply for the credits. To accomplish these goals RCPM continually explores new approaches to increase participation among eligible taxpayers. To understand tax preparer's thoughts and opinions on methods and approaches to increase and enhance refundable credit taxpayer participation, RCPM has partnered with Wage and Investment Strategies & Solutions (WISS) to conduct focus groups with tax preparers attending the 2024 Latino Tax Fest and IRS Nationwide Tax Forums.

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).

During recruitment, if potential participants agree to participant in the focus group, they will provide their first name which IRS research staff will write on a sign-up sheet. Participants will also voluntarily provide a telephone number if they choose to receive a test message reminding them of time, date, and location of their focus group session. The telephone number will also be written on the sign-up sheet. Two hours before the focus group session participants who provided a telephone number will be sent a text reminder of their upcoming session. Once the text reminder is sent, the phone number will be deleted from the IRS staff's phone. During the introduction portion of the focus group, participants will be asked to introduce themselves using their first name only. Immediately following the focus group session, the sign-up sheet containing participant first names and telephone numbers (if provided) will be physically destroyed and thrown away. No other record, including focus group notes will contain names, telephone numbers, or any other PII.

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

Name

Telephone Numbers

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?

This project is not being conducted under IRS. Therefore, there is no IRS Initiative Number.

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

Focus Group

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?

Refundable Credits Program Management (RCPM) office which is part of Return Integrity and Compliance Services (RICS).

1.21 Who will the survey be administered to?

Tax professional attending the 2024 Latino Tax Fest and the 2024 IRS Nationwide Tax Forums.

1.22 Is this a reoccurring survey?

No

1.22 What is the start date?

06/25/2024

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

This is a one-time focus group project for the 2024 Latino Tax Fest and IRS Nationwide Tax Forums. Focus group sessions will be conducted at six total locations.

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

This is a one-time focus group project for the 2024 Latino Tax Fest and IRS Nationwide Tax Forums.

1.23 What is the end date?

09/12/2024

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 PII data is collected, disclosed, or studied on individuals who choose not to participate.

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?

Name (first name only), telephone number, participants will be physically seen during the focus group sessions.

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

Participants will be recruited from the population of tax preparers attending the 2024 Latino Tax Fest and Nationwide Tax Forums. Attendees will by approached individually and asked if they have clients who file refundable credits. If the attendee answers in the affirmative, they will be asked if they are interested in participating in the focus group. If the preparer agrees, they will provide their first name which an IRS researcher will record on a sign-up sheet.

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.

Participants will be recruited from the population of tax preparers attending the 2024 Latino Tax Fest and Nationwide Tax Forums. No prior notification of the focus group will be sent. Recruited participants will be given a focus group reminder handout with the focus group title, date, time, and location. Additionally, participant can volunteer their phone number to receive a text reminder of the focus group session. Participants who agree will receive a text message two hours prior to the session with the session time and location. Participants will be informed that their participation in the focus group is voluntary; (1) during recruitment, and (2) at the beginning of the focus group session.

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.

Focus group sessions will use a structured moderator’s guide co-developed by WISS and RCPM. Participants will be informed that their participation in the focus group is voluntary; (1) during recruitment, and (2) at the beginning of the focus group session (message is written into the moderator's guide).

3.12 Will the survey be audio-recorded or video-recorded?

No

3.13 Provide the consent method and statement.

This focus group will not be audio or video recorded thus no consent method or statement is required.

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.

No

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 determine steps the IRS can take to attract, retain, and empower a highly skilled, diverse workforce. We may disclose information with identifiers to the Appeals function, if authorized by law and requested for official purposes for the purpose of properly administering this data collection in accordance with applicable laws, Executive Orders, and applicable regulations. Your responses during this focus group are voluntary. Not answering all or part of the questions will not affect you. It may affect our ability to obtain feedback and suggestions on how to increase refundable credit taxpayer participation.

4.14 Does the IRS administer (conduct) the survey?

Yes

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

Wage and Investment Strategy and Solutions (WISS)

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.

Wage and Investment Strategy and Solutions (WISS)

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

A contractor is not being used to conduct or analyze the data from this project.

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

Only the focus group moderator and focus group note taker will have access to the focus group sign-up sheet which will contain participants first name and telephone number (if voluntarily provided by the participant). Both individuals will also hear participant's first name when participants are introducing themselves at the beginning of the focus group sessions. Immediately following the focus group session, the sign-up sheet containing participant first names and telephone numbers (if provided) will be physically destroyed and thrown away. No other record, including focus group notes will contain names, telephone numbers, or any other PII.

4.23 Where and how is the PII stored and protected?

All PII is contained on the focus group sign-up sheet. It is not electronically stored. Only the focus group moderator and focus group note taker will have access to the focus group sign-up sheet which will remain physically on their person.

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.

No contractor is used for this study thus no data is transferred.

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.

No contractor is used for this study thus no PII is stored or housed at a contractor site.

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?

No contractor is used for this study, thus there is no COR.

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

(1) Focus group moderator, who will also recruit participants, and (2) focus group note taker, who will also recruit participants. Both individuals will have access to the focus group sign-up sheet which will contain participants first name and telephone number (if voluntarily provided by the participant). Both individuals will also hear participant's first name when they are introducing themselves at the beginning of the focus group sessions.

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.

Customer will only receive summarized findings regarding overall themes that emerged from the focus group sessions. There will be no information within any report that could identify an individual participant. Immediately following the focus group session, the sign-up sheet containing participant first names and telephone numbers (if provided) will be physically destroyed and thrown away. No other record, including focus group notes will contain names, telephone numbers, or any other PII.

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

There is no contactor for this study thus there are no contactor roles to define.

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.

This focus group is not an employee or taxpayer satisfaction project. However, all focus group session notes will be housed and stored on an IRS secured server, and only accessible by the project lead. No focus group session notes will be provided to any IRS office.

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.

The focus group does not maintain records describing how an individual exercises their rights guaranteed by the Frist Amendment.

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.

Does not apply. No First Amendment information is collected during this focus group.

Interfaces

Interface Type

Forms

Agency Name

Focus group sign-up sheet.

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Focus group moderator and/or recruiter will write names and telephone numbers on sign-up sheet.

Systems of Records Notices (SORNs)

SORN Number & Name

No SORN

Please describe why a SORN is not needed.

No system of record is generated, housed, or necessitates an access identifier as part of this focus group.

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?

GRS 6.5, Item 010

What type of Records is this for?

Both (Paper and Electronic)

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

Public customer service records

What is the disposition schedule?

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