

Date of Approval: 07/16/2024
Questionnaire Number: 1357

Basic Information/Executive Summary

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

Business Tax Account (BTA) Entity Authorization

Business Unit

Taxpayer Experience Office

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 Taxpayer Experience Office (TXO) will lead Business Tax Account (BTA) focus groups or individual discussions to gain insights into customers' behaviors and expectations when they access and authorize other users access to BTA. Different entity types with varying levels of complexity require different approaches for authorization. TXO and Privacy, Governmental Liaison and Disclosure (PGLD) identified five entity types. TXO will partner with Communication & Liaison (C&L) and Tax Exempt & Government Entities (TE/GE) to recruit participants. These operating divisions will use their established business contacts to reach out and solicit volunteers via email. Those interested will be asked to self-identify their entity type or business relationship to ensure their participation is appropriate for the focus groups. Designated officials of C-corporations, S-corporations, partnerships, and tax-exempt organizations who can legally bind the organization, partners and shareholders with current or past membership in a partnership or S-corporation who meet the criteria will be selected to participate. Each focus group will be comprised of a maximum of 12

participants. Discussions will be conducted using Microsoft TEAMS or Zoom. Concept screens and wireframes may be shared to establish a better understanding of BTA. The Inflation Reduction Act (IRA) Strategic Operating Plan outlines the IRS's strategy to improve taxpayer services, deliver new technology and increase compliance. Towards this effort, IRS seeks to solve the challenge of establishing online access for entities through identity proofing, authenticating, and authorizing individuals associated with business, tax exempt, and government entities. This survey supports the IRA and IRS's mission to improve the way it serves the public.

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).

Focus group participants will be notified of the survey and invited to participate through a solicitation email. The email will explicitly state participation is voluntary. When a volunteer is selected, a follow-up email will be sent which will also state participation is voluntary. TXO will select twelve volunteers, and two back-ups alternates who meet the criteria of one of the five specific focus groups. The PII data will be stored in a restricted secure folder on the TXO file server and will be destroyed when archived, immediately after use. No PII will be used in the final report.

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

Email Address

Name

Telephone Numbers

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?

Initiative 1.12 - Streamline multichannel customer assistance.

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?

Privacy, Governmental Liaison, and Disclosure

1.21 Who will the survey be administered to?

The Taxpayer Experience Office will survey business owners, officers, partners, shareholders, and representatives of c corporations, s corporations, partnerships, tax-exempt organizations and government entities.

1.22 Is this a reoccurring survey?

No

1.22 What is the start date?

August 31st

1.23 What is the end date?

June 30, 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.

Names, Phone Numbers and E-Mail

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?

Participant Names, Phone Numbers and E-Mail addresses, however this data will only be used in the solicitation process and will not be used in the analysis of the discussions. Interested participants will be asked to self-identify their entity type

or business relationship to ensure their participation is appropriate for the focus groups.

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

Volunteers who are designated officials, partners or shareholders of a business, tax-exempt organizations and government entities will be invited to participate. Solicitation will occur via email. Designated officials of C-corporations, S-corporations, partnerships, and tax-exempt organizations who can legally bind the organization, partners and shareholders with current or past membership in a partnership or S-corporation who meet the criteria will be selected to participate. There will be no more than twelve volunteers per focus group session.

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.

Volunteers will be notified of the survey and invited to participate through a solicitation email. The email will explicitly state participation is voluntary. When a volunteer is selected, a follow-up email will be sent which will also state participation is voluntary. In addition, prior to the start of the focus group(s), volunteers will be reminded that participation is voluntary.

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.

The Taxpayer Experience Office will conduct and record virtual meetings through MS Teams or Zoom. Participants names will be visible during MS Teams/Zoom but NOT tracked. Participant Names, Phone Numbers and E-Mail addresses will not be used in the analysis of the discussions and only used in the solicitation of volunteers.

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

Yes

3.13 Provide the consent method and statement.

During the introduction of each session, participants will be notified by the moderator that the session will be recorded. Consent to being recorded by remaining in the session. Click on the recording agreement notice contained and tracked within the platform. Be required to unmute themselves to speak. Statement: To ensure we do not miss any of your comments, we will record this discussion. By remaining in this session, you agree to be recorded. You must click the notice in the platform to agree to be recorded before you can unmute yourself to speak.

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, SORNS used will be 00.001 and 00.003

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?

The Taxpayer Experience Office will conduct and record virtual meetings through MS Teams or Zoom. Participants names will be visible during MS Teams/Zoom but NOT tracked. Participant Names, Phone Numbers and E-Mail addresses will not be used in the analysis of the discussions and only used in the solicitation of volunteers.

4.14 Does the IRS administer (conduct) the survey?

Yes

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

Taxpayer Experience Office

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.

Taxpayer Experience Office

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

Data collected will be stored in a restricted secure folder on the Taxpayer Experience Office server which will be destroyed when archived. The Office of Privacy Compliance and Assurance will be notified when the data has been destroyed. Only the necessary Taxpayer Experience Office employees assigned to the analysis of the data from this project will have access to the focus group notes stored in the restricted folder. An administrator of the restricted folder will have full access to the data and systems function. A manager will have access to data and system functions for managerial tasks. TXO strategist and analyst assigned to the project will have access to the data pertinent to their job functions.

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.

At project completion, findings and results are presented to the customer along with a review of how the results will be used to assure they will be used for their stated purpose. Only TXO employees assigned to the project will have access to

the data maintained in a restricted access folder on a secure server. Data will be used for analysis purposes only; any aggregated information will be destroyed after use. In addition, to ensure participants are not identified, no PII will be provided to the customer and TXO will destroy the information after its intended use, per NARA guidelines.

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.

Results and PII specific to a participant will not be shared. Participants who decline or do not respond are unknown, therefore not tracked. This focus group is not an employee or taxpayer satisfaction project. However, all focus group session notes will be stored in a restricted secure folder on the Taxpayer Experience Office server, and only accessible by the assigned team. No focus group session notes will be provided to any IRS office. Results provided will not contain any identifying information.

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 First Amendment information will be used as the basis to make any adverse determination about an individual's rights, benefits and/or privileges.

Interfaces

Interface Type

IRS or Treasury Contractor

Agency Name

Privacy, Governmental Liaison, and Disclosure

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Other

Other Transfer Method

Aggregate results will be presented and shared via secure email to customer (BOD) without PII.

Interface Type

IRS or Treasury Contractor

Agency Name

IRS

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secure email/Zixmail

Interface Type

IRS or Treasury Contractor

Agency Name

IRS

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure email/Zixmail

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 00.001 - Correspondence Files and Correspondence Control
Files

Describe the IRS use and relevance of this SORN.

To track correspondence including responses from voluntary
surveys.

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.

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

Public Customer Service Operations Records

What is the GRS/RCS Item Number?

GRS 6.5 010

What type of Records is this for?

Electronic

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

Records will be destroyed 1 year after resolved, or when no longer needed for business use, whichever is appropriate.

What is the disposition schedule?

Records will be destroyed 1 year after resolved, or when no longer needed for business use, whichever is appropriate.

Data Locations

What type of site is this?

SharePoint Online (SPO) Collection

What is the name of the SharePoint Online (SPO) Collection?

Focus Group Project Work - Restricted Folder

What is the sensitivity of the SharePoint Online (SPO) Collection?

Personally Identifiable Information (PII) including Linkable Data

What is the URL of the item, if applicable?

<https://irsgov.sharepoint.com/:f:/r/sites/TXO/IRA%20and%20CHIPS%20Focus%20Group%20Restricted%20Access%20Archiv/Restricted%20Folder?csf=1&web=1&e=8svSZN>

Please provide a brief description of the SharePoint Online (SPO) Collection.

Permission Restricted SharePoint/Share Drive folder for internal TXO use only.

What are the incoming connections to this SharePoint Online (SPO) Collection?

Manual entries only.