Date of Approval: 07/18/2024
Questionnaire Number: 1491

Basic Information/Executive Summary

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

Needs and Engagement Survey of Tax Professionals Survey

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.

The Internal Revenue Service (IRS) uses a balanced measurement system consisting of business results, taxpayer satisfaction, and employee satisfaction. The use of these balanced organizational performance measures is mandated by the IRS Restructuring and Reform Act (RRA) of 1998. In addition, Executive Order 12862 requires all government agencies to survey their taxpayers and to incorporate taxpayer experience data in process improvement efforts. The Needs and Engagement Survey for Tax Professionals (NEST) will be administered in the Fall of 2024 to tax professionals. Tax professionals have an important role in the tax ecosystem and exert a strong influence on taxpayer compliance and the overall taxpayer experience. Gaining a better understanding of this population will allow the IRS to improve the tax professional experience, thereby improving the taxpayer experience and increasing overall compliance. The overall objective of this task is to survey tax professionals regarding their preferences, needs, and engagement with the tax ecosystem. The key goals of this research are to solicit feedback on various aspects of the IRS experience (including satisfaction with

IRS interactions and tax administration as a whole); to understand professionals' expectations for interactions with the IRS; to determine needs for compliant tax administration; and to measure awareness and use of IRS products and services.

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).

Sensitive IRS data resides on a secure server and the contractor uses the appropriate encryption to secure the data. The encryption method will be disk, director or file level. Workstations that access and require working with sensitive data located on the secure server use the appropriate encryption method. The contractor utilizes a secure server to house the projects, and it is protected inside of ICF's Login Protected Network. That can only be accessed by the contractor's authorized personnel.

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

Address
Email Address
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

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

Survey

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.

No

1.17 Enter the PCLIA number of the most recent PCLIA.

8129

1.18 What are the reasons for the change?

The survey was updated to shorten burden of time on respondents.

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

SBSE

1.21 Who will the survey be administered to?

Tax Professionals

1.22 Is this a reoccurring survey?

Yes

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

Yes

1.22 What is the start date?

10/15/2024

1.23 What is the end date?

12/31/2024

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.

Data is not collected for those 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?

Participants are selected via return preparer database. Data may include tax professional status, name, address, phone, email address.

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

> To represent the population of tax professionals, the contractor will use the IRS Return Preparer Database as a sampling frame. The Return Preparer Database currently contains approximately 650,000 records. The contractor will stratify the Return Preparer Database using the tax professional's credentials (attorney, certified public accountant, enrolled agent, enrolled actuary, and enrolled retirement plan agent), then select the sample based on credential proportions. The contractor will also stratify the database by geographic location of the business address, to increase the sample size of tax professionals who predominantly serve taxpayers with limited English proficiency (LEP). An overall sample size of 4,000 tax professionals provides error margins of +/-1.5%. Given this sample size, we expect to achieve a target of 400 for special populations (e.g., cash-only businesses) that comprise at least 10% of the tax professional population.

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 letter and post car will be sent to the potential participant. Notice of optional participation is written on the invitation correspondence. Notice is also written in the Survey FAQ on web option.

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.

> Web, mail, phone. No IP address is collected.

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

> Yes

3.13 Provide the consent method and statement.

> For Computer Assisted Telephone Interviewing (CATI), the interviewer states, "As always, for quality assurance purposes, this call may be recorded or monitored."

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.

The authority requesting the information is 5 USC 301. The primary purpose of asking for the information is to determine steps IRS can take to improve our service to you. The information may be disclosed as authorized by the routine uses published for the Privacy Act System of Records entitled, Treas/IRS 00.001 Correspondence Files, including Stakeholder Partnership File, and Correspondence Control Files, as published in the Federal Register: December 10, 2001 (Volume 66, Number 237)] [Notices] pages 63785-6. 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?

No

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?

Sensitive IRS data resides on a secure server and the contractor uses the appropriate encryption to secure the data. The encryption method will be disk, director or file level. Workstations that access and require working with sensitive data located on the secure server use the appropriate encryption method. The contractor utilizes a secure server to house the projects, and it is protected inside of ICF's Login Protected Network. That can only be accessed by the contractor's authorized personnel.

4.23 Where and how is the PII stored and protected?

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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.

Cyber security and National Institute of Standards and Technology (NIST) require data to be transferred via password protected encrypted disk via FedEx overnight mail (including return acknowledgement form) through the Electronic File Transfer Unit (ETFU) or using SecureZip data transfer method. Although ETFU and SecureZip are preferred, currently all methods are being used. Any time a bulk file encryption is used, requiring the sharing of an encryption phrase, the pass phrase will be communicated separately from the email/package with an alternate method to communicate e.g. Phone call to communicate pass phrase.

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.

Sensitive IRS data resides on a secure server and the contractor uses the appropriate encryption to secure the data. The encryption method will be disk, director or file level. Workstations that access and require working with sensitive data located on the secure server use the appropriate encryption method. The contractor utilizes a secure server to house the projects, and it is protected inside of ICF's Login Protected Network. That can only be accessed by the contractor's authorized personnel.

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.

Contractor has - User, Manager, Developer and System Administrator - read only, moderate access level

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.

Contractor does not transmit PII to IRS.

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

Contractor conducts internal background checks. Contractor has - User, Manager, Developer and System Administrator - read only, moderate access level

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.

Contractor does not transmit PII data to IRS.

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

Yes

Interfaces

Interface Type

IRS or Treasury Contractor

Agency Name

ICF Macro Inc

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 00.003 - Taxpayer Advocate Service and Customer Feedback and Survey Records

Describe the IRS use and relevance of this SORN.

To improve quality of service for small business/self-employed taxpayers, to analyze trends and to take corrective action to improve IRS service

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

6.5

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.

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?

Laguna Server, Team 4 Shared Drive

What is the sensitivity of the Shared Drive?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the Shared Drive.

IRS provided, Team 4 Shared Drive