Date of Approval: 10/10/2024
Questionnaire Number: 1534

Basic Information/Executive Summary

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

W&I Reporting Compliance Closed Correspondence Exam

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.

Campus Correspondence Exam (CCE)/Return Integrity and Correspondence Services (RICS) measures external customer satisfaction with its products and services to ensure these programs enhance taxpayer's abilities to understand and meet their obligations under Federal tax laws. Feedback from external customer satisfaction surveys is critical for assessing the customer's perception of our products and services and for helping the three program areas identify as early as possible, areas/processes that require intervention and improvement. Most of the Internal Revenue Service (IRS) audits are conducted by the Correspondence Exam program. W&I CCE conducts mainly audits of tax returns which include all Earned Income Tax Credit (EITC) (pre-refund and post refund) and Pre-Refund Non-ETIC cases with most of the audits being pre-refund cases. This survey will help improve the consistency of information provided by the IRS throughout the process, Keep the taxpayer better informed of the status of their case, and improve how well the IRS letter explains why taxpayers' documents are (or are not) accepted.

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).

The screener will be collecting PII. We'll be using these screener questions for recruiting purposes to ensure that the focus groups are not homogenous, but they will not be used in the actual groups. We will not be collecting any PII in the focus groups. We are asking that participants only use their first names when logging in to Zoom and that they remain off camera for the duration of the group to protect their privacy.

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

Biometric Information
Email Address
Name
Other

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

The screener will be collecting the additional PII for recruiting purposes: Age, State, Race/Ethnicity, Gender, Education, and Income.

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)?

No

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?

Taxpayer Services (TS) Campus Examination Refundable Credits Examination Operations (RCEO) / Return Integrity and Correspondence Services (RICS)

1.21 Who will the survey be administered to?

This opportunity is being offered to taxpayers who were audited since 2020, responded to the IRS Customer Experience Survey for Refundable Credits Examination Operations (RCEO), and are willing to share information about their experiences with their audit.

1.22 Is this a reoccurring survey?

No

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

No

1.22 What is the start date?

Following approval, we will recruit for 3 weeks and field for 1 week.

1.23 What is the end date?

Following approval, we will recruit for 3 weeks and field for 1 week

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

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?

The screener questions will be used for recruiting purposes to ensure that the focus groups are not homogenous, but they will not be used in the actual groups. The screener, however, will be collecting PII, including the following: Full name, Email address, Age, State, Race/Ethnicity, Gender, Education, Income.

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

A recruitment email is sent to individuals identified as a candidate to provide feedback because they were audited and responded to the IRS Customer Experience Survey for Refundable Credits Examination Operations (RCEO).

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.

They are contacted via email. Consent form informs them it's 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.

Participants will need access to a laptop, desktop, tablet, or phone with an internet connection. Focus groups are conducted virtually using Zoom. It's requested the participants do not use video during the focus group.

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

Yes

3.13 Provide the consent method and statement.

Consent form is provided to participants. Statement on the form "Your signature below indicates that you understand the conditions stated above and agree to participate and be audio recorded in this focus group. You may request a copy of this consent form to keep for your records."

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 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?

All survey data, including any PII data used to pull the sample, will be securely stored on an encrypted IRS server. Only authorized IRS employees will have access to the data, and they will take necessary precautions and adhere to IRS guidance to ensure any PII data are not compromised, lost or stolen.

4.23 Where and how is the PII stored and protected?

All survey data, including any PII data used to pull the sample, will be securely stored on an encrypted IRS server. Only authorized IRS employees will have access to the data, and they will take necessary precautions and adhere to IRS guidance to ensure any PII data are not compromised, lost or stolen.

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) though the Electronic File Transfer Unit (EFTU) or using the Secure Zip data transfer method. Although EFTU and Secure Zip 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.

All data is required to be segregated from other non-IRS data. In addition, all data at rest or in transport must be encrypted. Whenever information is stored on IT assets at the facility, the contractor must be compliant with the implementation of NIST 800-53, Recommended Security Controls for Federal Information Systems & Organizations controls.

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 Users-Administrator, Contractor Managers-Administrator, Contractor Developers-Read and Write, Contractor Sys. Admin-Administrator.

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.

All survey data, including any PII data used to pull the sample, will be securely stored on an encrypted IRS server. Only authorized IRS employees will have access to the data, and they will take necessary precautions and adhere to IRS guidance to ensure any PII data are not compromised, lost or stolen.

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-Administrator-LV Moderate, Contractor Managers-Administrator-LV Moderate, Contractor Developers-Read and Write-LV Moderate, Contractor Sys. Admin-Administrator-LV Moderate. All background investigation is complete.

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.

All survey data, including any PII data used to pull the sample, will be securely stored on an encrypted IRS server. Only authorized IRS employees will have access to the data, and they will take necessary precautions and adhere to IRS guidance to ensure any PII data are not compromised, lost or stolen.

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 First 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.

The focus group does not use First Amendment information 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

Fors Marsh Group LLC

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

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.

The Privacy Act of 1974 (5 USC &sect552a(e)(3)) requires each agency that maintains a system of records, to inform everyone requested to supply information about himself or herself.

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

IRS General Records Schedule (GRS) 6.5

What is the GRS/RCS Item Number?

Item 010

What type of Records is this for?

Electronic

What is the disposition schedule?

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?

S: 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?

vpwsentshrcmn48.ds.irsnet.gov

Please provide a brief description of the Shared Drive.

Fors Marsh will store the recorded focus group sessions on our secure server until the end of the project. Then, we will deliver the recordings to IRS via SFTP. The IRS stores the data in an encrypted SBU folder on our shared drive.

What are the incoming connections to this Shared Drive?

Only IRS people who work on the project have access.

What type of site is this?

System

What is the name of the System?

secure server

What is the sensitivity of the System?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the System.

Fors Marsh will store the recorded focus group sessions on our secure server until the end of the project. Then, we will deliver the recordings to IRS via SFTP. The IRS stores the data in an encrypted SBU folder on our shared drive.