

Date of Approval: 10/21/2024
Questionnaire Number: 1556

Basic Information/Executive Summary

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

2024 Needs and Engagement Survey of Tax Professionals (NEST) Cognitive Interviews

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) is administered annually in the fall to Small Business/Self Employed (SB/SE) 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. To maximize the effectiveness of the NEST survey questionnaire, cognitive testing will be performed. Cognitive testing is used to

obtain a more detailed, nuanced understanding of underlying problems or difficulties related to survey design or administration. If testing is not performed, the likelihood of measurement error increases. Findings from cognitive testing may lead to improvements to survey questions, question sequencing, and overall questionnaire structure. These improvements will enhance response rates and data quality.

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 data is provided from contractor to IRS, transmitted electronically through IRS transfer method. When encrypted, password is provided by separate contact method than the data file. Data is stored on internal servers of IRS. Contractor houses data internal to them only with read-only, moderate level access.

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
Employment Information
Geographical Indicators
Other
Telephone Numbers

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

Time Zone, Return Preparer Database

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.)?

Cognitive interview

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?

SBSE

1.21 Who will the survey be administered to?

Tax professionals

1.22 Is this a reoccurring survey?

No

1.22 What is the start date?

10/18/2024

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

Yes

1.23 What is the end date?

01/29/2025

2.11 Will the survey capture any type of PII or is PII (names, addresses, email addresses, etc.) used to select participants?

No

2.12 If any PII data is collected, disclosed, or studied on individuals who choose not to participate, please describe the data.

PII data is not 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?

Return Preparer Database is utilized to determine part of address (state for time zone), along with employment information (to confirm SB/SE tax professional).

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

The cognitive interview respondents will be drawn from a list of pilot survey respondents that indicated that they would be interested in participating in future research. These participants completed the pilot survey (late 2023), thus have met eligibility requirements for the cognitive interviews (e.g., have prepared federal returns). The contractor will review screener responses and aim to recruit participants based on areas of interest, including participants with varying federal credentials and business types.

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 are notified via letter, phone and email. Voluntary notice is given prior to setting up an appointment for the interview. A consent form is given at the time of interview.

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 interview will be conducted over Microsoft Teams, a videoconferencing platform.

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

Yes

3.13 Provide the consent method and statement.

Participant is notified verbally at the appointment scheduling. Prior to the interview starting the participant is told "Before we begin, you received some information when your interview was scheduled that went over informed consent information. I want to remind you that this interview is voluntary and of a few key points from that consent document. We will be turning on the recording feature for the interview. This helps with notetaking/to refer to later and will not be shared outside of the research team."

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 Privacy Act System of Records entitled. Treas/IRS 00.003 Taxpayer Advocate Service and Customer Feedback and Survey Records, 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?

Survey data goes into an IRS-only data table in a SQL database on a windows Structured Query Language (SQL) cluster hosted on a Hyper-V blade cluster in a locked rack inside ICF's locked co-location cage at their primary data center (NTT) in Ashburn, Virginia. Data is encrypted at rest and in transit. Immutable, encrypted server level backups and database backups are on physical appliances at both the XXXXXXXXXXXX and XXXXXXXX locations. Only IRS cleared employees have necessary permissions to access the data. Only focus group staff assigned to recruit, moderate, take notes, and write reports have access to the recruitment list and focus group recordings.

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.

Cognitive interviews do not include any transfer of raw data or PII data. Data provided by the contractor is a summary report. This report is transferred via email.

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 users, managers, developers and system administrators have moderate background investigation levels with read-only access to data.

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 which are completed prior to granting access. 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. Data collected from previous NEST survey to solicit volunteers are only used for such. Contractor (ICF) and IRS take care to ensure no PII is transmitted to ensure the anonymity of survey participation. Statement is outlined in the "ground rules" of the cognitive interview that everything said will be kept confidential to extent of the law; use first names in the interview, however no names are provided in the report; participating is volunteer, and no right/wrong answers. Moderator invites all opinions and differing ones for a healthy conversation.

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 contractor does not transmit any PII to IRS for cognitive interviews. A white paper or summary document is provided with findings after all interviews are completed in the format of Word document or Adobe PDF. No PII is provided.

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

Incoming/Outgoing

Both

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 by tracking customer feedback (including complaints and compliments), and to analyze trends and to take corrective action on systemic problems.

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?

SBSE 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 Encrypted Drive.

What are the incoming connections to this Shared Drive?

Raw data is not provided for interviews. Interviews are summarized into a report by the contractor. IRS research team uses this drive to share data within the team. Data is transferred from EFTU, a contractor-IRS tool, then IRS employees move any data to the shared drive.