

Date of Approval: 10/18/2024
Questionnaire Number: 1620

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 for Tax Professionals (NEST) Focus Groups

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 Needs and Engagement Survey for Tax Professionals (NEST) is administered annually to tax professionals and includes questions about their experiences, preferences, and needs. Tax professionals have an important role in the tax ecosystem and exert a strong influence on taxpayer compliance and the overall taxpayer experience. Focus group discussions can capture detailed qualitative insights and deeper understanding of issues that survey results cannot. With the NEST focus groups, we hope to facilitate in-depth discussion with tax professionals about their business structure, e-filing, and impressions of IRS online services; focus group responses will complement the NEST survey results.

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 contractor retains PII for 5 years unless otherwise specified by IRS. Computer files containing highly confidential data are destroyed when no longer needed. Server discs containing such data are over-written using DOD-rated software and degaussed before being released for other uses. Workstations are not used to permanently store any FTI sensitive data with unique identifiers. All records for the survey will be deleted or destroyed in accordance with approved retention periods. Any records will be managed according to requirements under IRM 1.15.1 and 1.15.6 and will be destroyed using IRS General Records Schedule (GRS) 6.5, Item 010 and as coordinated with IRS Records and Information Management (RIM) Program and IRS Records Officer. GRS may be superseded by IRS specific RCS in the future. Records are temporary and will be destroyed 1 year after survey or when no longer needed for business use, whichever is appropriate. Cybersecurity and NIST standards for records retention requirements state that documents must be securely maintained for seven years prior to destruction or until end of the contract term.

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

Address
Biometric Information
Email Address
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.)?

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?
SB/SE

1.21 Who will the survey be administered to?
Tax professionals

1.215 Is this a reoccurring survey?
No

1.22 What is the start date?
11/08/2024

1.23 What is the end date?
12/27/2024

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.
None collected for those who do not choose 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?
Focus group participants are recruited from NEST survey participants who stated they would be willing to participate in future research.

2.14 Explain how the participants are selected. Include a detailed description. Please provide your research plan as supporting documentation.
Participants from prior year NEST survey who stated they would be willing to participate in future research is used to help build focus groups.

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.
Letter, phone or email if provided in prior research.

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.

Microsoft Teams or Zoom (conferencing platform) or phone if opt to call-in via telephone.

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, ICF a third part contractor administers it.

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 authorized personnel.

4.23 Where and how is the PII stored and protected?

PII is retained for 5 years unless otherwise specified as stated above.

Subcontractors of the contractor are held to the same provisions, investigative requirements, and standards of conduct for handling and protecting SBU information as employees of the prime contractor. 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 authorized personnel.

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.

PII is retained for 5 years unless otherwise specified as stated above.

Subcontractors of the contractor are held to the same provisions, investigative requirements, and standards of conduct for handling and protecting SBU information as employees of the prime contractor. 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 Fors Marsh's Login Protected Network. That can only be accessed by the contractor 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 users, managers, developers and system administrators have moderate background investigation levels with read-only access to data.

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.
IRS does not receive "raw" data or PII. A summary report is provided and will not be used for any outside purposes.

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

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

Interfaces

Interface Type

IRS or Treasury Contractor

Agency Name

ICF

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.

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?

Public Customer service operations records

What is the GRS/RCS Item Number?

6.5 Item 010

What type of Records is this for?

Electronic

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

Public customer service operations records. 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. Includes: incoming requests and responses, trouble tickets and tracking logs, recordings of call center phone conversations with customers used for quality control and customer service training, system data, including customer ticket numbers and visit tracking, evaluations and feedback about

customer services, information about customer services, such as "Frequently Asked Questions" (FAQs) and user guides, reports generated from customer management data, complaints and commendation records; customer feedback and satisfaction surveys, including survey instruments, data, background materials, and reports.

What is the disposition schedule?

Computer files containing highly confidential data are destroyed when no longer needed. Server discs containing such data are overwritten using DOD-rated software and degaussed before being released for other uses. Workstations are not used to permanently store any Federal Tax Information (FTI) sensitive data with unique identifiers. All records for the survey will be deleted or destroyed in accordance with approved retention periods. Any records will be managed according to requirements under IRM 1.15.1 and 1.15.6 and will be destroyed using IRS General Records Schedule (GRS) 6.5, Item 010 and as coordinated with IRS Records and Information Management (RIM) Program and IRS Records Officer. GRS may be superseded by IRS specific RCS in the future.

Data Locations

What type of site is this?

Shared Drive

What is the name of the Shared Drive?

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 Shared Drive