

Date of Approval: 11/08/2024
Questionnaire Number: 1641

Basic Information/Executive Summary

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

Tax Pro Account Ad Hoc Recurring Research

Business Unit

Office of Online 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.

This research initiative focuses on the IRS's Tax Pro Account, with the goal of conducting ad hoc and recurring studies to better understand user needs and improve the overall experience. Over a three-year period, we will engage in primary research with taxpayers, tax professionals, and IRS employees to gather insights that will guide the development and refinement of Tax Pro Account applications.

Research Goals:

1. Identify User Needs for IRS Interactions: Generative research will help us understand the challenges, issues, and questions that taxpayers and tax professionals resolve through IRS interactions. These insights will inform the design of applications that better meet their needs.
2. Explore Tax Professionals' Relationships with Clients and the IRS: Through generative research, we will explore how and why tax professionals engage with

both their clients and the IRS, providing valuable input for designing tools that support their workflows.

3. Examine User Experiences with Tax Pro Account: We aim to understand how taxpayers, tax professionals, and IRS employees interact with the Tax Pro Account application. This research will highlight key touchpoints, pain points, and opportunities to enhance the user experience.

4. Establish Application Design Best Practices: By analyzing user habits, beliefs, preferences, and pain points in both IRS and non-IRS tools, we will identify best practices for designing applications that align with user needs and expectations.

5. Evaluate the Effectiveness of Updates to Tax Pro Account: In evaluative studies, we will assess how well updates to the Tax Pro Account application meet user needs, ensuring that changes enhance usability and satisfaction.

Vendors may assist with participant recruitment, facilitate research sessions, analyze data, and present findings. This external support will enable efficient execution of research efforts.

The research will involve the collection of standard personally identifiable information (PII), including participant names, biometric data, and IP addresses during live meetings. Participant email addresses, along with screening data such as age range, citizenship or migration status, gender, tax-filing status, education level, language proficiency, Geographical Indicators, Centralized Authorization file (CAF), household income, and employment information, will also be accessible to recruiters. We do not expect the disclosure of sensitive financial or tax information during any part of the research process.

Through this research, the IRS aims to build and refine Tax Pro Account applications that provide a streamlined and user-centered experience, enhancing the interaction between tax professionals, taxpayers, and the IRS.

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).

PII is not collected during the user experience (UX) research study (i.e. ad hoc, iterative user feedback activities). PII data may be collected during recruitment. Data will be collected via IRS Microsoft Teams, IRS Microsoft Forms and secure email. When storing the data on our computers we will encrypt the data and only store it in approved folders, making sure only those who are approved to have access can get to the data. It may also be stored in encrypted files on IRS UXD SharePoint. It will be viewed only by the Office of Online Services Tax Pro

Account members, with a need to know. Transfer of data will be via secure email and secure server link. Notes and data collected during the UX research (i.e. ad hoc, iterative user feedback activities) will be anonymized and therefore will not include names of participants. Notes and data will only be viewed by researchers with a need to know. Transfer of data will be via secure email, and secure server link. All data collected from IRS Microsoft Teams, IRS Microsoft Forms and secure email and each instance of a UX research study (i.e. ad hoc, iterative user feedback activities) will be destroyed in accordance with IRS destruction guidelines and no later than 1 year after study completion. For Vendor recruitment, vendor PII Statement: Participant information is protected by the vendor's proprietary and fully secure database store in an encrypted format on their private servers.

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

- Biometric Information
- Centralized Authorization File (CAF)
- Citizenship or Migration Status
- Education Information
- Email Address
- Employment Information
- Geographical Indicators
- Internet Protocol Address (IP Address)
- Language
- Name
- Other
- Telephone Numbers

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

Gender, Language proficiency

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

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?

1.2, 1.4, 1.6, 1.8, 1.10, 1.12

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

Ad hoc, iterative user feedback activities i.e. Usability Testing (in person, remote moderated, remote unmoderated), Interviews, Task Analysis, Focus Groups, Card Sorting, Tree Testing, Diary Studies, Field Studies, Ethnography, Contextual inquiry, Direct observation / site visit, Surveys, Eye Tracking, A/B Testing, Web analytics (heat map, scroll map, traffic analytics, etc.)

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?

Office of Online Services

1.21 Who will the survey be administered to?

User feedback activities will be administered to taxpayers, tax professionals, and IRS employees.

1.215 Is this a reoccurring survey?

Yes

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

Yes

1.22 What is the start date?

10/10/2024

1.23 What is the end date?

10/10/2027

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.

Yes. Email addresses will be collected to invite participants who did not participate to future research sessions.

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?

First and last name , Email, Phone Number, Age, Gender, Household size, Marital Status, US residency, Ethnicity, Education, Language proficiency, disability status/impairment type (assistive technologies used, need for ASL interpreter, etc.), employment status/type (PT/FT/Unemployed; federal/state/local govt, employment in tax services industry, self-employed, small business, military, non-profit, etc.), tax account information (filing status - S/MFJ/MFS/HH, number of dependents, withholding status - employer/estimated payments/pay at filing, filing habits - electronic/paper/self/pro, balance due - refund or pay, types of IRS forms filed - 1040/940/1065, types of letters/notices received - CP2000, etc.), use of bank or other types of financial institutions/services, technology proficiency/comfort/access (internet use, device use, device type, email account, familiarity with web conferencing software, etc.), types of IRS interactions/services/touchpoints, Voice/audio recording (for post-collection analysis only).

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

To stay within the bounds of OMB/PRA requirements for collecting information and to ensure sufficient data to make meaningful conclusions, we will be conducting user ad hoc, iterative user feedback activities. When recruiting internally, our objective is to recruit participants through a combination of online and in-person methods while ensuring stringent data privacy and protection. Online recruitment will leverage social media platforms, potential email campaigns, website pop-ups (IRS.gov and Online Account), online forums, and surveys. In-person recruitment will focus on local events, public spaces, flyers, posters, and partnerships with local organizations. When BLN24 will recruit participants for user experience (UX) research they will use their internal database of volunteer participants. They will send an email to potential participants asking to take an online screener to determine their eligibility. The participants have self-registered with BLN24 to conduct their surveys. The participants have voluntarily accessed the vendor's website to self-register and in doing so have volunteered to be contacted by phone or email to be part of future market research studies. The BLN24 maintains a database for these potential participants. As part of the BLN24 contract, they will contact the third-party vendor who will then use the potential participants listing to contact possible participants by email. Within the email they are notified of an upcoming survey event, the dates and times are shared with the potential participants. The participants are asked to indicate if they can participate in a screener survey (also referred to as a qualifying questionnaire). The selection for this study is based on certain criteria, the participants responses to a screener questionnaire and their availability to participate. The recruitment vendor will maintain the participant's privacy by keeping their data in a secure database stored in an encrypted format on their

private server. Upon study completion, any recruitment data will be destroyed within 1 year.

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.

In-person participants will be told in person that they have been selected for the study. Recruitment for these participants will focus on local events, public spaces, flyers, posters, and partnerships with local organizations. Only those who meet the study criteria and are available during the scheduled times will be selected and notified in person. For vendor-led recruitment, the vendor will send an email to potential participants inviting them to take an online screener to determine their eligibility. Participants are selected based on screener specific criteria and are notified via email that they have been chosen to participate in the study. The email will include information on the survey topic, dates, and times. When recruiting IRS employees, the OLS research team will coordinate with campus managers. Using a randomizer, campus managers will select participants who meet the study criteria. These employees will be notified of their selection through the IRS's secure email system and will be invited to voluntarily participate in the study. Regardless of the recruitment method, all participants will be informed that their participation is entirely 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.

Microsoft Teams - anonymous feature; Microsoft Survey - anonymous feature; Medallia - anonymous feature; Microsoft Outlook Whiteboard, IRS Qualtrics

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

Yes

3.13 Provide the consent method and statement.

Consent will be asked for during the introduction of the session: "We would like to record this session. The recording is for research purposes only and your name will not be associated directly with the content in the recording. Recordings will be kept in a secure location and shared only with persons with a valid need to know. Do you consent to the use of the recording by the IRS?"

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.

Privacy Act Statement: The authority requesting this information is 5 USC 301. The primary purpose of asking for the information is to determine steps the IRS can take to improve our services to you. The information may be disclosed as authorized by the routine uses published in the following Privacy Act System of Records: (1) IRS 00.001 Correspondence Files and Correspondence Control Files. Not answering some or all of the questions will not affect you.

4.14 Does the IRS administer (conduct) the survey?

Yes

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

Office of Online Services and IRS vendors (BLN24)

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.

Office of Online Services and IRS Vendors (BLN24)

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?

The vendor will not provide any PII gathered during recruitment or the testing sessions to the IRS. Participant PII will not be stored on IRS computers. Additionally, raw survey data will not be stored or associated with participants' PII, ensuring the separation of personal information from the survey responses. The recruitment vendor will maintain the participants' privacy by storing their data in a secure, encrypted database on their private server. Upon study completion, all recruitment data will be destroyed within one year. For in-person recruitment, the research team will ask verbal screening questions to determine study eligibility. If participants are eligible for the study, they will receive an appointment card inviting them to voluntarily attend a research session. Research sessions will include surveys, user interviews, and user testing. Answers to the screening questions will not be stored in any format. Any recordings or responses from in-person research will be retained separately from participants' personal information, and all recordings will be stored securely for a short retention period,

no longer than 1 year. After analysis is complete, the recordings will be destroyed to ensure participant privacy. No PII will be stored in any format beyond the temporary retention period needed for analysis. For internal IRS employee recruitment, Campus Managers may collect PII such as name, email address, and employment information for recruitment, participant outreach, and scheduling purposes. This data will be stored and collected via the IRS's secure Outlook email system. PII will not be used to identify participants in the research reports or findings.

4.23 Where and how is the PII stored and protected?

The recruitment vendor will maintain the participants' privacy by keeping their data in a secure database, stored in an encrypted format on their private server. No PII will be stored on IRS computers. Upon study completion, any recruitment data will be destroyed within 1 year to ensure participant confidentiality. For in-person recruitment, the research team will ask verbal screening questions to determine study eligibility. The participants' answers and PII will be stored temporarily in a secure format and will be encrypted to ensure privacy. These details will not be retained after eligibility has been determined, and all PII related to in-person recruitment will be securely destroyed shortly after the session, in accordance with data protection policies. For internal IRS employee recruitment, PII data will be stored securely within the IRS's Outlook secure email system and will be protected through encryption and restricted access. The PII will not be used to identify participants in research reports or findings, and all sensitive information will be destroyed after the research project is complete.

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.

No PII is transferred between the IRS and contractors, and contractors will not transfer PII to the IRS. PII is collected solely for recruitment screening purposes and remains within the contractor's secure systems. Any research data or communication between the IRS and contractors, including non-PII, will be transferred using Cyber Security-approved encryption protocols to ensure the integrity and confidentiality of the data. When data is transferred electronically between the IRS and contractors, it is encrypted using Federal Information Processing Standards (FIPS) 140-2 approved encryption methods. This ensures that both research data and any other sensitive information shared during the study are protected during transmission. All data transfers occur via secure, encrypted channels, such as IRS-approved secure file transfer protocols (SFTP), and contractors must adhere to stringent security measures to protect the data. In addition, contractors and subcontractors will store any research data they handle in encrypted databases to ensure security during the study period. Any data transferred back to the IRS from the contractor will follow the same encryption standards, ensuring that all research data and communication comply with federal cybersecurity requirements. No data will be retained by contractors beyond the agreed-upon retention period of 1 year, after which it will be securely destroyed.

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.

IRS UX Researchers: Read-Write Access to secure server where PII is stored

Usability Session Notetaker - No access to PII

Observers - No access to PII

Designers - No access to PII

Stakeholders - No Access to PII

BLN24 will not provide any PII gathered in recruitment or during the testing sessions to IRS. Their PII will not be stored on IRS computers.

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

Contractors and Subcontractors for this study will serve primarily as recruiters but will occasionally serve roles as researchers/survey analysts/report writers/result presenters. They will have Read-Write Access to the secure contractor server where PII is stored. The vendor will not provide any PII gathered in recruitment to the IRS. PII collected during the recruitment screening process will not be stored on IRS computers.

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.

Raw data of emails collected from interested participants will be stored in secure IRS SharePoint, and only OLS Tax Pro Account team members who administer the ad hoc, iterative user feedback activities with a need to know will have access. No video, audio, or notes taken will include names. Only OLS Tax Pro Account researchers will have access to the video, audio and notes. Findings from ad hoc, iterative user feedback activities will be aggregated with no names attached to any feedback in final reports.

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.

In reporting to IRS offices, researchers will not connect information collected with employee names or email addresses. Final reports will contain only aggregated employee feedback and will contain no names or emails.

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

BLN24

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure email/Zixmail

Interface Type

IRS Systems, file, or database

Agency Name

Limited Access SharePoint

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Other

Other Transfer Method

Secure SharePoint

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 10.004 - Stakeholder Relationship Management and Subject Files

Describe the IRS use and relevance of this SORN.

Manage stakeholder relations

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

6.5 - Public Customer Service Records

What is the GRS/RCS Item Number?

10

What type of Records is this for?

Electronic

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

Public Service Operations Records

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?

SharePoint Online (SPO) Collection

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

UXD Home

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/sites/KMHVNQGL/Documents/Forms/AllItems.aspx?id=%2Fsites%2FKMHVNQGL%2FDocuments%2FTax%20Pro%20Account%2FTax%20Pro%20Account%20Research%2FUser%20Testing&viewid=f24c697f%2D4bf9%2D43db%2D8390%2D1e4618976f68>

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

UXD Home is a secure SharePoint Collection used by User Experience Services to store documentation.

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

IRS Systems, files or database. Raw data of emails collected from interested participants will be stored in secure IRS SharePoint.