Date of Approval: 10/31/2024
Questionnaire Number: 1652

Basic Information/Executive Summary

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

Business Tax 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 improving the IRS Business Tax Account (BTA) through a series of ad hoc and recurring studies over a three-year period. The goal is to better understand the needs of taxpayers, tax professionals, and IRS employees to guide the development and refinement of the BTA. This research supports the IRS's broader Customer Experience (CX) vision of creating a digital one-stop shop for business taxpayers to manage their federal tax obligations accurately and efficiently.

Objectives

1. Identify User Needs for IRS Interactions: Through generative research, we will explore the challenges and questions taxpayers and tax professionals encounter when interacting with the IRS. These insights will guide the design of more intuitive applications tailored to their needs.

2. Understand Tax Professionals' Relationships with Clients, Client Entities, and the IRS: We will study how and why tax professionals engage with both clients

and the IRS, providing key insights for designing tools that support their workflows.

3. Examine User Experiences with BTA: This research will focus on understanding how taxpayers, tax professionals, and IRS employees interact with BTA, identifying key touchpoints, pain points, and opportunities for improving the user experience.
4. Establish Application Design Best Practices: By analyzing user habits, beliefs, and pain points in IRS and non-IRS tools, we will identify best practices for designing applications that align with user expectations.
5. Evaluate the Effectiveness of Updates to BTA: In evaluative studies, we will assess the effectiveness of updates to BTA, ensuring that changes meet user needs and improve overall satisfaction and usability.

Research Methods

In this research, we will utilize three primary methods:

1. Usability Testing and Interaction Feedback: This includes in-person, remote moderated, and remote unmoderated usability testing, design experiments, and task analysis. These methods will allow us to assess user interactions with designs or prototypes, capturing real-time feedback on usability, navigation, and task completion. Sessions will last up to 45 minutes. Artifacts from the remote surveys will be collected and analyzed by OLS researchers.
2. Qualitative User Research: This category covers interviews, focus groups, and contextual inquiry. These methods will gather in-depth insights into user behaviors, needs, and attitudes, allowing for a richer understanding of user motivations and preferences. UX Researchers will conduct in person interviews, either one-on-one or in a focus group setting. In person sessions will last up to 45 minutes, with a moderator and notetaker present. Audio from the session may be recorded use a web-based tool (e.g., Microsoft Teams).
3. Quantitative Analysis and Behavioral Tracking: This includes surveys, A/B testing, and web analytics (such as heat maps and traffic analytics). These methods will help us quantify user behavior and preferences, providing data-driven insights that complement qualitative findings. Sessions will last up to 45 minutes. Artifacts from these studies will be collected and analyzed by OLS researchers.

We will engage diverse participants - including taxpayers, tax professionals, and IRS employees - with different backgrounds, business types, and levels of interaction with IRS tools. The research will involve both qualitative and quantitative approaches to capture the full spectrum of user needs.

To support our efforts, external vendors may assist with participant recruitment, facilitating sessions, and data analysis. Research will be conducted in compliance with privacy regulations, collecting only necessary personally identifiable information (PII), such as participant names, email addresses, and screening data, while avoiding the disclosure of sensitive financial or tax information.

Goals

- Enhance Filing Compliance: Help taxpayers easily understand and fulfill their business tax obligations, ultimately decreasing the volume of paper filings and increasing compliance.
- Improve BTA Functionality: Ensure that users can navigate BTA effectively, whether switching between businesses, filing tax forms, or managing authorizations for tax professionals.
- Support Assistive and Spanish-speaking Users: Ensure that users of assistive technology and Spanish language users can complete tasks with ease. By engaging in continuous, iterative research and integrating user feedback into the design process, the IRS aims to deliver a streamlined and user-centered experience for all stakeholders interacting with BTA.

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 data is not collected during the ad hoc recurring user experience (UX) research study. PII data is used during recruitment and will not be stored on IRS systems. PII data will only be stored when using vendors for recruiting. For recruitment done by vendor, 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. Research data will be collected via IRS Microsoft Teams, IRS Microsoft Forms and secure email. When storing the research data on our computers, we will encrypt the research data and only store it in approved folders, making sure only those who are approved to have access can get to the research data. It may also be stored in encrypted files on IRS UXD SharePoint. It will be viewed only by the Office of Online Services Business Tax Account members, with a need to know. Transfer of research data will be internal IRS to IRS via IRS secure email and IRS secure server link. Notes and research data collected during the ad hoc, iterative user feedback activities will be anonymized and therefore will not include names of participants. Notes and research data will only be viewed by IRS and Contractor researchers with a need to know. All research data collected from IRS Microsoft Teams, IRS Microsoft Forms and IRS secure email and each instance of user research session will be destroyed in accordance with IRS destruction guidelines and no later than 1 year after study completion. (See attachments for full answer.)

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

Biometric Information
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, Business Entity Type, Age, Ethnicity, Disability Status/Impairment Type, Assistive Technologies Used, Need for ASL Interpreter, Employment Status/Type, Part Time/Full Time/Unemployed; Federal/State/Local Govt, Employment in Tax Services Industry, Self-Employed, Small Business, Military, Non-profit, Tax Account Information, Filing Status, 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, 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

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.)?

In this research, we will utilize three primary methods:
1. Usability Testing and Interaction Feedback: This includes in-person, remote moderated, and remote unmoderated usability testing, design experiments, and

task analysis. These methods will allow us to assess user interactions with designs or prototypes, capturing real-time feedback on usability, navigation, and task completion.

2. Qualitative User Research: This category covers interviews, focus groups, and contextual inquiry. These methods will gather in-depth insights into user behaviors, needs, and attitudes, allowing for a richer understanding of user motivations and preferences.

3. Quantitative Analysis and Behavioral Tracking: This includes surveys, A/B testing, and web analytics (such as heat maps and traffic analytics).

These methods will help us quantify user behavior and preferences, providing data-driven insights that complement qualitative findings.

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?

11/01/2024

1.23 What is the end date?

10/31/2027

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?

Age, Gender, 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.), 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.

We will recruit participants through a combination of online and in-person methods.

Online Recruitment: For external participants, recruitment will be conducted through BLN24 and their subcontractor, Field Goals, a vendor responsible for leveraging their internal database of potential volunteers. These individuals have voluntarily self-registered on the vendor website, expressing their willingness to be contacted for future research opportunities. BLN24 will send an email to potential participants, notifying them of the upcoming survey event, which includes the survey topic, dates, and times. The email will also contain a link to a screener survey (also referred to as a qualifying questionnaire). This screener will determine eligibility based on specific criteria, such as demographics, work experience, and availability. Only those who pass the screener and match the study criteria will be invited to participate.

IRS Employees Recruitment: For IRS employees, the recruitment process will be coordinated by the OLS research team in collaboration with IRS campus managers. Employee recruitment will be conducted using a secure randomizer to ensure a diverse and representative sample. Campus managers will have access to employee names, email addresses, and employment information stored within the IRS's secure Outlook email system. These managers will randomly invite employees who match the study's specific criteria, ensuring that participants are selected based on their responses to a screener survey, job role, and availability. Invitations will be distributed via secure IRS email, and participation will be voluntary. Only those employees who meet the screener qualifications and are available during the scheduled times will be selected for the study.

In-Person Recruitment (external participants only): For in-person recruitment, the focus will be on local events, public spaces, flyers, posters, and partnerships with local organizations. Participants who attend these events or express interest will undergo a similar process of qualification through a screener questionnaire. Simply attending an event does not guarantee participation in the study. Potential recruits will complete the screener on-site with the IRS research team. Only those who meet the pre-determined criteria, such as business type or prior experience with BTA, will be invited to participate in the voluntary research sessions with the OLS research team.

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, BLN24 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 for requesting this information is 5 USC 301 and IRC Sections 6001, 6011, and 6012. 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?

No

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?

BLN24 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.

4.25 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.

The recruitment vendor will maintain the participants' privacy by storing their data in a secure, encrypted database on their private server. Physical security measures at the vendor's data storage facilities include restricted access to authorized personnel only, 24/7 surveillance, and secure, access-controlled server rooms to ensure the physical safety of the data. Upon study completion, any recruitment data, including PII, will be securely destroyed within 1 year, in accordance with data retention policies.

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/Survey Analysts/Report Writers/Result Presenters (the IRS researcher covers all these roles): Read-Write Access to secure server where PII is stored.
Session Notetaker - No access to PII.
Observers - No access to PII.
Designers - No access to PII.
Stakeholders - No Access to PII.
All the roles will be covered by IRS employees.

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.

PII, whether held by the IRS or by BLN24/Field Goals, will not be linkable to any research responses. Research findings will be aggregated, and no names will be attached to any feedback in the final reports. Email addresses collected from interested participants will be stored securely in the IRS SharePoint system, where only OLS Business Tax Account team members with a need to know will have access. No video, audio, or notes taken during the research sessions will include participants' names. Only OLS Business Tax Account researchers will have access to these video, audio, and notes. Research findings will be presented in an aggregated format to ensure the anonymity of all participants, with no PII linked to their feedback in the final reports.

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. BLN24 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.

4.29 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. No information collected from either taxpayers or tax professionals will be linked to participants.

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

No

Interfaces

Interface Type

IRS or Treasury Contractor

Agency Name

BLN24

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secure email/Zixmail

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
Incoming (Receiving)
Transfer Method
Other
Other Transfer Method
Secure SharePoint

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 00.001 - Correspondence Files and Correspondence Control Files
Describe the IRS use and relevance of this SORN.
For conducting user research activities related to Business Tax Account (BTA), such as user communication to coordinate logistics of user feedback sessions.

SORN Number & Name
IRS 10.004 - Stakeholder Relationship Management and Subject Files
Describe the IRS use and relevance of this SORN.
To manage stakeholder relations and communications related to BTA.

SORN Number & Name
IRS 00.003 - Taxpayer Advocate Service and Customer Feedback and Survey Records

Describe the IRS use and relevance of this SORN.

For conducting user research via customer feedback activities and surveys related to Business Tax Account (BTA).

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.

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

GRS 5.8

What is the GRS/RCS Item Number?

Item 010 for internal surveys

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?

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 Collected 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.