Date of Approval: 12/16/2024
Questionnaire Number: 1751

Basic Information/Executive Summary

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

Due Diligence Webinar Survey for Non-Attendees

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.

The purpose of this research is to help the IRS improve Due Diligence webinars for tax preparers by asking those who were invited to attend webinars, but did not attend, for their feedback. This feedback will be used to improve the Due Diligence webinars, thereby enhancing efforts to curb abuse of tax credits.

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 customer Return Integrity and Compliance Services (RICS) will provide Taxpayer Services Strategies and Solutions (TSSS) with email addresses of those who were invited to the Due Diligence webinar and whether or not they attended. These email addresses will be used to send an invitation to participate in the survey. Email addresses will not be linked to survey responses. We will also gather the IP address of those taking the survey because participants will use their own computers to access the survey. The data will be stored in a secured area on an IRS server. Only TSSS employees will have access to the data maintained in a restricted access folder.

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

Email Address
Internet Protocol Address (IP Address)

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.)?

Online survey administered via Qualtrics

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?

Return Integrity and Compliance Services (RICS)

1.21 Who will the survey be administered to?

Paid tax preparers who were invited to attend a due diligence webinar and chose not to attend.

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

No

1.22 What is the start date?

January 1, 2025

1.22 Is this a reoccurring survey?

No

1.23 What is the end date?

June 30, 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.

No PII data is 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?

Email address of tax preparers invited to the due diligence webinar but did not attend will be provided by RICS to TSSS.

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

RICS selects tax preparers who meet certain selection criteria. These criteria are based on current compliance scores, return volumes, and prior treatment history for due diligence failures.

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.

The paid tax preparers are notified via an email sent to their email addresses with a link to the survey. The email will also mention that participation in the survey is 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.

Qualtrics will be used to conduct the survey, and the anonymous feature will be set.

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

No

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: We are committed to protecting your privacy rights. Our authority for requesting the information is 5 USC 301. The Return Integrity and Compliance Service (RICS) would like to collect feedback from those who do and do not attend the Due Diligence webinar in order to improve the experience for future attendees. Our intention is to keep identities of participants anonymous by aggregating information. Your participation is voluntary. If you do not participate, we will not have the benefit of your input to improve our program. You will have the opportunity to provide written comments, suggestions, or other feedback. We will not share the information you give us outside of IRS employees who need the information, unless required by law. Any information we collect and maintain will be handled in accordance with the access and privacy protection requirements of the Internal Revenue Code, the Privacy Act of 1974, the Freedom of Information Act, and IRS policies and practices. Visit the IRS Electronic Freedom of Information Act Reading Room for more information about these laws. We document much of our internal policy on these laws in IRM 10.5.1, Privacy Policy.

4.14 Does the IRS administer (conduct) the survey?

Yes

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

Taxpayer Services Strategies and Solutions

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.

Taxpayer Services Strategies and Solutions

4.27 Identify the roles and their access level to the PII data.

1) Project lead: performs survey administration (uses email addresses), data analysis, and reporting. 2) Team member assists with data analysis and report preparation.

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.

Business owners will receive summarized findings regarding overall themes that emerged from the survey. Findings and results are presented to the customer along with a review of how the results will be used to assure they will be used for their stated purpose. Additionally, Taxpayer Services Strategies and Solutions routinely engages with their customers regarding the use and dissemination of research results. Business owners will not receive a list of participants or a list of individuals who choose not to participate. There will be no information within any report that could identify an individual participant.

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.

Only TSSS will have access to the raw or unaggregated data. TSSS will not release any raw or unaggregated data to any other IRS office. The data will remain on an IRS file server and only TSSS employees will have access to the data maintained in a restricted folder.

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 survey 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.

No First Amendment information will be used as the basis to make any adverse determination about an individual's rights, benefits, and/or privileges.

Interfaces

Interface Type
IRS Systems, file, or database
Agency Name
Webinar Invitation and Attendee List
Incoming/Outgoing
Both
Agency Agreement
No
Transfer Method
Secure email/Zixmail

Systems of Records Notices (SORNs)

SORN Number & Name
IRS 37.006 - Correspondence, Miscellaneous Records, and Information Management Records
Describe the IRS use and relevance of this SORN.
Email addresses are used to invite preparers to complete the survey. The file of email addresses will be destroyed one week after survey administration ends.

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?
GRS 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 Service Operations Records, temporary
What is the disposition schedule?
Destroy one year after aggregate report is delivered to customer.

Data Locations

What type of site is this?
Shared Drive
What is the name of the Shared Drive?
Microsoft Teams
What is the sensitivity of the Shared Drive?
Personally Identifiable Information (PII) including Linkable Data
What is the URL of the item, if applicable?
There is no URL for Microsoft Teams. This system resides on each individual's computer.
Please provide a brief description of the Shared Drive.
Microsoft Teams is an online workplace for collaboration, communication, and meetings.
What are the incoming connections to this Shared Drive?
Taxpayer Services Strategies and Solutions Research Group 6 employees assigned to the project will have access to shared folders.

What type of site is this?
Data Gateway
What is the name of the Data Gateway?
Qualtrics
What is the sensitivity of the Data Gateway?
Sensitive But Unclassified (SBU)
What is the URL of the item, if applicable?
https://irsresearch.gov1.qualtrics.com/survey-builder/SV_6huUm41kIOAovfo/edit?Section=SV_6huUm41kIOAovfo
Please provide a brief description of the Data Gateway.
IRS has a license to use Qualtrics for online data collection including survey research.
What are the incoming connections to this Data Gateway?
The URL will be sent via email invitations.