

Date of Approval: 01/03/2025
Questionnaire Number: 1800

Basic Information/Executive Summary

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

Central Insolvency Operation (CIO) 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 Central Insolvency Operation (CIO) survey is administered annually in the Spring to CIO taxpayers. To maximize the effectiveness of the CIO survey, one-on-one interviews will be performed. Internal Revenue Service's (IRS) Small Business/Self-Employed (SB/SE) Research Team oversees the CIO survey and interviews, while a third-party contractor, Fors Marsh Group (FM) will conduct interviews and analyze results. Participants will be recruited via a compilation of CIO survey respondents who elected to participate in future research. An email and/or telephone call invitation to participate will be issued. These improvements will enhance response rates and data quality. Participation is voluntary. Personal Identifying Information (PII) such as name, email address and telephone number is only accessible by third-party, IRS-cleared contractor employees, secured in an encrypted server housed at the third-party contractor's secure facility. Raw data is not shared with IRS SB/SE employees. Only the aggregated survey results data will be shared with SB/SE. Interviews are used to obtain a more detailed, nuanced understanding of underlying problems or difficulties related to survey design or

administration. If interviews are not performed, the likelihood of measurement error increases. Findings from interviews may lead to improvements to survey questions, question sequencing, and overall questionnaire structure.

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

Geographical Indicators

Name

Other

Telephone Numbers

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

Time Zone

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.)?

Video conference interview, where the end user can choose to have video camera on/off based on their preference or dial-in to the telephone conference line only.

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?

Small Business/Self-Employed Unit

1.21 Who will the survey be administered to?

Past participants of the Central Insolvency (CIO) survey from March - August 2024 who opted-into future research will be solicited for their participation in a one-on-one interview.

1.22 Is this a reoccurring survey?

No

1.22 What is the start date?

01/27/2025

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

No

1.23 What is the end date?

02/21/2025

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.

No, 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?

Yes, past participants of the CIO survey data are asked if they would like to participate in future research. The third-party contractor, Fors Marsh retains the

list of volunteers. Volunteers are then solicited for interest in participating. No other selection criteria is used.

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

Past participants of the Central Insolvency (CIO) survey from March - August 2024 who opted-into future research will be called via telephone or sent an electronic message with the participant self-disclosed email and telephone number, with an invitation for their participation in a one-on-one interview. The invitation whether verbal or written will notify that participation is voluntary.

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 will be contacted via phone or email. During recruiting the potential participant will be notified their participation is voluntary, and would they like to participate.

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.

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 data resides on a secure server and the contractor uses encryption to secure the data to prevent any compromise, loss, theft or disclosure. Only contractor employees with IRS-background clearance are authorized to access such project materials.

4.23 Where and how is the PII stored and protected?

PII data is stored by the contractor, Fors Marsh, with only project, IRS-background cleared, employees authorized to access said data.

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.

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.

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 that can only be accessed by the contractor's authorized personnel.

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 CIO survey to solicit volunteers are only used for such. Contractor (FM) 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 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

Fors Marsh Group

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure email/Zixmail

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. Shared report is transferred from secure email then IRS employees move any data to the shared drive.

What are the outgoing connections from this Shared Drive?

No outgoing connections to the Shared Drive.