

Survey PCLIA ID Number: 3899  
Date of Approval: June 07, 2019

## **SURVEY DESCRIPTION**

*Full name and acronym of the Survey.*

Comprehensive Taxpayer Attitude Survey, CTAS

*Type of Survey:*

Survey

Note: the remaining questions will be simplified to refer to *the Survey* but still apply to Telephone Interview or Focus Group. If Telephone Interview or Focus Group, a copy of Interview Questions or the Moderator's Guide will be requested by the Privacy Analyst.

*Is this a new Survey?*

No

*Is there a PCLIA for this Survey?*

Yes

*Enter the full name, PCLIA ID and acronym of the most recent Survey PCLIA:*

IRS Oversight Board Comprehensive Taxpayer Attitude Survey (CTAS) SU-2899 - Now conducted by IRS as CTAS

*Enter the reference number (include SOI, OPC, TCBC or Other*

SOI, CS-18-492 (for last year's survey) [SOI, CS-16-470 was the control number at the time the PCLIA was approved.]

*What is the approval date of the most recent Survey PCLIA?*

5/20/2016

*Indicate the changes that require this update:*

PCLIA Expired

*Were there other changes not listed above?*

No

*Is this a reoccurring Survey?*

Yes

*List the schedule or requested operational date(s) of when the Survey will be administered.*

The 2019 annual CTAS will be fielded in late July through September 2019.

*Does this survey have an SOI (Statistics of Income) control number?*

No

*Does the Information Collection Request require OMB clearance?*

Yes

*What is the OMB Clearance number?*

1545-1432 (attached)

## **GENERAL BUSINESS PURPOSE**

*What is the general business purpose of this Survey? Provide a clear, concise description of the Survey, the reason for the Survey, and the benefits to the IRS mission.*

The Comprehensive Taxpayer Attitude Survey (CTAS) is an annual survey of U.S. adults about their tax compliance attitudes and service preferences, and it informs IRS' tax administration responsibilities. The survey is administered by a contractor (Pacific Consulting Group or PCG) under an IRS contract. This survey was formerly conducted by the IRS Oversight Board, but due to the Board's lack of quorum, the IRS now sponsors this research.

## **PII Details**

*Is Personally Identifiable Information (PII) used, collected, received, displayed, stored, maintained, or disseminated in the Survey; or is PII used to select participants? (i.e. names, addresses, email addresses, etc.)?*

Yes

*Please specify the types of PII:*

Name

Mailing address

Phone Numbers

E-mail Address

*Are there other types of PII collected in the Survey?*

No

*Is any PII data collected, disclosed, or studied on employees, taxpayers, stakeholders or other individuals who choose not to participate?*

No

## **PRIVACY ACT & SYSTEM OF RECORDS**

*Is there a System of Records Notice(s) or SORN(s) that addresses the PII records in this Survey?*

Yes

*Enter the SORN number(s) and the complete name of the SORN(s):*

IRS 00.001 Correspondence Files and Correspondence Control Files

## **PRIVACY ACT NOTICE**

*Based on the information you have provided, does the Survey require a Privacy Act Notice to be provided to the participants?*

No

*Please add the Disclosure office agreement date:*

5/20/2016

## **RESPONSIBLE PARTIES**

## OFFICIAL USE ONLY

## **Incoming PII Interfaces**

*Does the employee/taxpayer PII come from the IRS, Treasury, or other Government system(s), application(s) or data base(s)?*

No

*Does the data come from other sources?*

Yes

*Describe the source of the information:*

No IRS, Treasury, or other government systems, applications, or data are used to conduct the survey or to select CTAS survey participants. In addition, no sensitive PII (i.e., information that can be tied back to a specific individual) is provided to IRS as part of the results of this survey. The data source for selecting survey participants for the phone survey is Random Digit Dialing (RDD) of household telephone numbers. The data source for selecting survey participants for the online survey is a recruitment panel belonging to survey contractor PCG's contact list sub-contractor Ipsos, for which participants, independent of the IRS survey, have previously voluntarily completed Ipsos' online panel registration surveys and provided their e-mail addresses, names, and addresses to the sub-contractor to participate in various surveys conducted by its customers.

## **PII SENT TO EXTERNAL ORGANIZATIONS**

*Are the Survey results disclosed to any other Federal or State Government? (For example, the Federal Viewpoint Survey/Questionnaire - OPM gets the results.)*

Yes

*Identify who the information is disclosed to how the data is transmitted and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).*

Organization Name: Treasury

Transmission Method: Email of survey results or other non-PII information as part of the IRS/Treasury/OMB CX Experience Team's deliberations or for other purposes as deemed appropriate by IRS Executives. Highlights of results are also published as part of the IRS Data Book, with a link provided to the CTAS Executive Report.

ISA/MOU No

Organization Name: OMB

Transmission Method: Email of survey results or other non-PII information as part of the IRS/Treasury/OMB CX Experience Team's deliberations or for other purposes as deemed appropriate by IRS Executives. Highlights of results are also published as part of the IRS Data Book, with a link provided to the CTAS Executive Report.

ISA/MOU No

*Are any external resources used to create the database of the participants?*

Yes

*Identify the external resources used to create the database, how the data is transmitted and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).*

Organization Name: PCG/Maximum Research/Ipsos

Transmission Method: Random Digit Dialing by PCG's CATI sub-contractor (phone numbers - not provided to IRS) and PCG's online panel subcontractor via mail (names, addresses, & email addresses - not provided to IRS)

ISA/MOU No

## **SURVEY PARTICIPATION**

*Who will the Survey be administered to?*

Others

*Please explain:*

CTAS survey targets the general public over the age of 18. We assume they are likely to be taxpayers, but there is no screening to distinguish between taxpayers and non-taxpayers.

*Explain how participants are selected. Include a detailed description of the method and reason of selection. If selection is random, please explain.*

Phone Survey: Members of the general public over the age of 18 are selected using Random Digit Dialing (RDD) of home telephone numbers. The sub-contractor uses working area codes and exchanges and computer generates the last 4 digits of the telephone numbers.  
Online Survey: In advance, and totally independent of this IRS survey, participants have been recruited by PCG's contact list sub-contractor (Ipsos) and have voluntarily completed Ipsos' online panel registration surveys and provided their e-mail addresses, names, and addresses to the subcontractor to be able to participate in its customers' future surveys. A subset of these registrants is later asked by the sub-contractor to participate in the IRS survey.

That subset of potential online survey participants is selected via the sub-contractor's proprietary sampling methodology to get a statistically representative random sample of U.S. adults.

*How are participants notified of the Survey?*

Phone respondents are notified via phone calls. Online respondents who have previously registered with the contact list sub-contractor Ipsos are sent an email link by the sub-contractor to participate in the IRS survey. The sub-contractor does not mention IRS as the sponsor of the survey and does not use any IRS branding or language that would imply that IRS emailed the survey link. The sub-contractor notifies recipients that a web link to the survey will be sent by email ahead of time. Recipients are informed that their email information will be used for surveys when they sign up for the panel, and they receive a Privacy Notice. CTAS only sends a link to participants, so it doesn't need to be encrypted. The emails contain no references to IRS and do not use IRS branding. The emails do not disclose the existence of a return or return information. The survey is listed on IRS.gov, so participants can verify that it is a legitimate survey.

*Is the Survey voluntary?*

Yes

*How is notice given that the Survey is optional?*

The introduction to the surveys includes the following language: Phone Surveys: This voluntary survey should take about 20 minutes to complete. Online Surveys: This voluntary survey should take about 10 minutes to complete.

*How will the Survey be conducted?*

Web Based

*Explain the procedure:*

The contact list sub-contractor sends previously recruited online participants the survey contractor's online survey link via email. The sub-contractor uses cookies to help recognize panelists as prior users. No personal information is stored on any cookie used. Cookies allow users to resume their survey sessions should they drop off or get disconnected as well as to identify unique survey responses. Users can change the settings on their browsers to prevent new cookies from being set, or to notify them when a new cookie is set.

Phone

*Explain the procedure:*

Individual participants are selected via Random Digit Dialing (RDD) of home telephone numbers using working phone area codes and exchanges and by computer generating the last 4 digits of the telephone number. A screening question ensures that respondents are at least 18 years old. When call backs are required, the computer-assisted telephone interviewing (CATI) process used by the survey contractor's CATI sub-contractor Maximum Research, asks for first names only.

## **SURVEY PROCESS**

*Does the IRS administer or perform analysis of the survey?*

Analysis

*Provide the name of the IRS office:*

PCG conducts and analyses CTAS; however, SOI's Statistical Services Branch, Statistical Support Section staff provides additional analyses to executives and other stakeholders.

*Does a contractor/vendor administer or perform analysis of the survey?*

Both

*Provide the name of the contractor/vendor:*

Pacific Consulting Group (PCG)

*Has a Contracting Officer or Contracting Officer's Representative (COR) verified that:*

*All applicable FAR requirements are met to engage a contractor to perform the survey.*

Yes

*That all required "non-disclosure" clauses are contained in the contract.*

Yes

*That all contractor employees who will have access to the data have signed non-disclosure agreements and the non-disclosure forms are on file with the COR.*

No

*Please explain:*

*What is the level of access and background investigation completed on contractor employees prior to access to PII about employees or taxpayers? Any contractor or subcontractor who will have access to the PII should have at least a "Moderate Risk" (NACIC) investigation. See Publication 4812 - Contractor Security Controls.*

## **INFORMATION PROTECTION**

*What information/results will be provided to the business owners (IRS Requestors) of the Survey?*

IRS receives anonymized survey responses about participants' tax administration-related attitudes and service preferences. Participants also provide PII demographic information, such as gender, age, marital status, household income, employment status, Hispanic origin, race, etc. The demographic information allows responses to be categorized and compared. However, no personally-identifiable information that would allow the demographic data to be tied back to specific individuals is provided to IRS, so IRS has no ability to take adverse actions against participants based on their answers.

*Can you confirm that employees or taxpayers who participate in the survey cannot be identified under any circumstances?*

Yes

*Can you confirm that no adverse actions can be taken against participants regarding the participant's answer?*

Yes

*For employee or taxpayer Satisfaction Surveys, can you verify that no "raw" or un-aggregated employee or taxpayer data will be provided to any IRS office?*

No

*Please explain:*

*Are there any employee or taxpayer identifiers that are obtained as a result of responding to the survey?*

No

## **RECORDS SCHEDULE**

*Are the Survey records covered under the General Records Schedule (GRS), or have a National Archives and Records Administration (NARA) archivist approved a Record Control Schedule for the retention and destruction of official agency records stored in this Survey?*

Yes

*How long are the records required to be held under the corresponding RCS and how are they disposed of? Explain how long any PII data will be retained by the contractor if they are conducting the Survey on behalf of the IRS. In your response, please include the complete IRM number and specific item number and title.*

All records for the survey will be managed according to requirements under IRM 1.15.1 and 1.15.6 and will be destroyed according to approved retention periods using IRS General Records Schedule (GRS) 6.5, Item 010, in coordination with the IRS Records and Information Management (RIM) Program and IRS Records Officer. GRS may be superseded by IRS-specific RCS in the future. As public customer service operations records, we will destroy these records 1 year after resolved or when no longer needed for business use, whichever is appropriate. The business need for SOI or RAAS surveys is 40 years. Because we need to retain the baseline data for comparison to subsequent surveys, we currently have an ongoing need to retain the data for business use.

## **DATA SECURITY**

*How does the administrator of the survey guarantee that the PII regarding employees or taxpayers will not be compromised, lost or stolen when housed on IRS computers? Where and how is it stored and protected?*

As noted above, this survey is not subject to Section 6103 requirements, because no information of any type is being provided to the contractor by IRS, and the contractor doesn't provide sensitive PII of any kind to IRS.

*Does a contractor/vendor administer or perform analysis of the survey?*

Yes

*Please provide the Cyber security approved security and encryption used when data is transferred electronically from IRS to Contractors and back to the IRS.*

IRS does not provide any data of any kind to the contractors and the contractors do not provide any personally identifiable data to IRS, which is why this survey is not subject to Section 6103 requirements. Furthermore, all data are anonymized before IRS receives results.

*When data is not sent electronically, provide in detail the information regarding the transfer back and forth from the IRS to contractors?*

IRS does not provide any data of any kind to the contractors and all communications are electronic via email or by phone. We do not receive hard copies of survey results. We only receive electronic copies, and none of it contains sensitive PII.

*How is the survey PII protected and stored when it is housed at a contractor's site, on contractor's computers? Please provide detailed information that the contractor uses regarding the physical and electronic security and protection of the data before, during, and after the survey.*

Only a limited set of PII is captured by the sub-contractor employees during the survey. PII is stored in separate data files that prevent it from being readily associated with a telephone number or name that would enable it to be linked to a specific individual. The associated name and telephone number are deleted from the contractor's systems once data processing steps are fully completed. The contractor provides a letter noting actions they take to ensure privacy protection procedures on this survey. In addition, our contractor and its subcontractor follow common industry guidelines, standards, and regulations for privacy protection. CATI system data are only accessible to those who are authorized to work on the survey. The server is not accessible from public networks/internet. A daily tape backup is performed overnight, the data are encrypted before being written to tape; the tapes are removed and secured in a locked cabinet in a locked office. The data are archived on a secure media for the set period allowed by the vendor's archive policy unless the client sends a written request to destroy the data.

## **CIVIL LIBERTIES**

*Does the Survey maintain records describing how an individual exercises rights guaranteed by the First Amendment (including, but not limited to information regarding religious and political beliefs, freedom of speech and of the press, and freedom of assembly and petition)?*

No

*Will this Survey have the capability to identify, locate, and monitor individuals or groups of people?*

No