

Survey PCLIA ID Number: 4090  
Date of Approval: May 13, 2019

## **SURVEY DESCRIPTION**

*Full name and acronym of the Survey.*

TAS Tax Forum Focus Groups, SU 4090

*Type of Survey:*

Focus Group

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?*

Yes

*Is this a reoccurring Survey?*

No

*Provide the dates collection of information will begin and end:*

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?*

1545-1349

## 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.*

Taxpayer Advocate Service (TAS) is looking to understand participants' thoughts about three different topics related to IRS notices. One group will focus on practitioner's experiences dealing with IRS' collection due process notices. Another group will focus on the practitioner's experiences dealing with IRS' math error notices, and the third will focus on the IRS' statutory notices of deficiency. In each of these focus groups, participants will be asked about their understanding of the existing notice, as well as their thoughts regarding a redesigned notice which expresses and presents the information differently. TAS wants to conduct focus group interviews with tax professionals to gain insight into their experiences and understanding of these current IRS notices, as well as their thoughts on a potential redesign of these notices. The focus groups findings will be combined with other organizational information to suggest ways to improve the IRS notices and will provide information on topics of interest for projects such as those included in the TAS Annual Report to Congress. Having the ability to anecdotally understand the level of understanding and clarity of the notices issued by the IRS is important to serve taxpayers and practitioners better. The feedback received will not establish change, however, it enables TAS to provide information to effectively meet taxpayer needs.

## 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:*

Biometric Identifiers

*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?*

No

*Explain why the Survey does not have a SORN:*

Information is not retrieved by individual identifier.

## **PRIVACY ACT NOTICE**

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

Yes

*Please provide the Privacy Act Statement:*

The primary purpose we are requesting this information is to assist with the design of new, more understandable notices that convey the necessary information in an easier way for taxpayers (and practitioners) to understand. This focus group will concern the design of the {collection due process notice, statutory notice of deficiency, or math error notice - please state appropriate subject of each group}. Our authority for requesting this information is 5 USC and the IRS Restructuring and Reform Act, which requires the IRS to measure and improve customer satisfaction. Providing the information is voluntary. We encourage you to participate in the focus groups so we can improve our service to you by creating better notices. The information may be disclosed when authorized by law to help the IRS & TAS conduct the focus group or improve tax administration. If you do not participate, IRS will not be able to have the benefit of your insight to help the IRS improve these notices, but you will not be affected.

## **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:*

Focus Group participant voices.

## **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.)*

No

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

No

## **SURVEY PARTICIPATION**

*Who will the Survey be administered to?*

Others

*Please explain:*

Tax preparers and practitioners.

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

Participants are selected at random from preparers and practitioners wandering through the tax forum exhibition hall. Participant screening at the tax forums is a bit different than other venues or studies. Recruiting takes place the day before or the day of the groups. First, potential participants are asked if they are interested in participating in a focus group on the topic and then if they meet the qualifications (two or three screener questions to ensure experience with the topic).

*How are participants notified of the Survey?*

By direct contact with a TAS screener in the exhibition hall.

*Is the Survey voluntary?*

Yes

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

This is a focus group of about ten participants for one hour. The participants are asked a series of questions from the focus group moderator guide and these questions are discussed as directed by the moderator.

*How will the Survey be conducted?*

Other

*Please explain:*

A note-taker will transcribe the anonymous response. The notes will be checked for accuracy against a voice recording of the focus group session. the voice recording is destroyed as soon as it is compared with the notes.

## **SURVEY PROCESS**

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

Both

*Provide the name of the IRS office:*

Taxpayer Advocate Service

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

Neither

## **INFORMATION PROTECTION**

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

A summary report providing the notes from each focus group, as well as a consolidated report on each of the three focus group topics.

*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?*

N/A

*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 deleted or destroyed in accordance with approved retention periods. Any records will be managed according to requirements under Internal revenue Manual (IRM) 1.15.1 and 1.15.6 and will be destroyed using IRS General Records Schedule

(GRS) 6.5, Item 010 and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer. GRS may be superseded by IRS specific RCS in the future. Temporary. Destroy 1 year after resolved, or when no longer needed for business use, whichever is appropriate.

## **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?*

The voice recordings are never stored on IRS computer systems. The recordings are with IRS personnel or locked in secure cabinets.

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

No

## **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