

# Survey PCLIA Report

Date of Approval: April 26, 2017

Survey PCLIA ID Number: **2142**

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## A. Survey Description

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1. Full name and acronym of the Survey. Taxpayer Interactions and Compliance Attitudes, TICA
2. Is this a Survey, Telephone Interview or Focus Group? 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 Moderators Guide will be requested by the Privacy Analyst.*

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3. Is this a new Survey? Yes

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4. Is this a reoccurring Survey? No

4.b. If no, provide the dates collection of information will begin and end. 8/4/2017 to 10/10/2017, assuming OMB approval received timely otherwise dates will slide accordingly.

5. Does this Survey have an SOI (Statistics of Income) control number? Yes

5.a. If yes, enter the number. CS-17- 484

6. Does the Information Collection Request require OMB Clearance? Yes

6.a. If yes, what is the OMB Clearance number? 1545-1432

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## A.1. General Business Purpose

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7. 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.

This study will investigate how taxpayers interactions with the Internal Revenue Service (IRS), either as users of taxpayer services or as recipients of an enforcement action, influence taxpayers perception of trust in government and regard for its legitimate authority. The study will explore taxpayers attitudes toward the government and the tax system, perception of fair treatment, and taxpayers' willingness to comply. This study's survey findings will be used to attempt to quantify the elasticity of tax reporting compliance with respect to changes in the perception of trust in and authority of government resulting from such interactions. These research results will enable the IRS to link investments in taxpayer services and enforcement to quantitative improvements in compliance.

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## B. PII Details

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8. 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

8.a. If yes, specify the information.

<b>Selected</b>	<b>PII Element</b>	<b>On Primary</b>	<b>On Spouse</b>	<b>On Dependent</b>
Yes	Name	Yes	No	No
Yes	Mailing address	No	No	No
Yes	Phone Numbers	No	No	No
No	E-mail Address	No	No	No
Yes	Date of Birth	Yes	No	No
No	Place of Birth	No	No	No
No	SEID	No	No	No
No	Mother's Maiden Name	No	No	No
No	Protection Personal Identification Numbers (IP PIN)	No	No	No
No	Internet Protocol Address (IP Address)	No	No	No
No	Criminal History	No	No	No
No	Medical Information	No	No	No
No	Certificate or License Numbers	No	No	No
No	Vehicle Identifiers	No	No	No
No	Passport Number	No	No	No
No	Alien (A-) Number	No	No	No
No	Financial Account Numbers	No	No	No
No	Photographic Identifiers	No	No	No
No	Biometric Identifiers	No	No	No
No	Employment (HR) Information	No	No	No
Yes	Tax Account Information	Yes	No	No

8.b Are there other types of PII collected in the Survey? Yes

8.b.1. If yes, describe the other types of PII that are applicable to this Survey. gender, level of education, employment status

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

Yes

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### **C. Privacy Act & System of Records**

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9. Is there a System of Records Notice(s) or SORNs that addresses the PII records in this Survey? Yes

9a. If yes, enter the SORN number(s) and the complete name of the SORN(s).

<b>SORNS Number</b>	<b>SORNS Name</b>
IRS 00.003	Taxpayer Advocate Service and Customer Feedback an

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#### **C.1. Privacy Act Notice**

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

9.1.a. If yes, please provide the Privacy Act Statement. The primary purpose we are requesting this information is to improve our service to you. We want to identify your use and perception of IRS taxpayer services so we can improve tax administration. Our authority for requesting this information is 5 USC and Executive Order 12582. Providing the information is voluntary. If you do not provide all or part of

the information requested, we may not be able to identify what types of service you need or improve our services. We encourage you to complete the survey so we can improve our service to you. The information may be disclosed when authorized by law to contractors who use it to help the IRS & TAS conduct the survey or improve tax administration. These contractors are subject to disclosure restrictions as provided by law.

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**D. Responsible Parties**

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10. Identify the individuals for the following Survey roles: ## Official Use Only

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**E. Incoming PII Interfaces**

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

11.a. If yes, list the source that the PII is extracted or derived from.

<u>Organization Name</u>	<u>Transmission method</u>	<u>ISA/MOU</u>
Compliance Data Warehouse	SecureZip	No

11.1. Does the data come from other sources? No

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**F. PII Sent to External Organizations**

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12. Are the Survey results disclosed to any other Federal or State Government? (For example the Federal Viewpoint Survey/Questionnaire – OPM gets the results.) No

13. Are any external resources used to create the database of the participants? No

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**G. Survey Participation**

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14. Will the Survey be administered to IRS, Taxpayers or Others ? Taxpayers

If Others, please explain.

15. Explain how participants are selected. Include a detailed description on the method and reason of selection. If selection is random, explain. Survey participants will be selected from administrative data on filed tax returns. The study is interested in three groups of tax filers: Schedule C, victims of ID Theft, and wage earners (no Schedule C and not a victim of ID theft). Two groups (a treatment and a control group) of Schedule C filers (each group consisting of 1,350 filers) will be selected randomly from existing administrative records stored on the Compliance Data Warehouse (CDW). The main purpose of selecting Schedule C filers is to assess the impact of enforcement action (audit) on attitude toward the tax agency. The treatment group will consist of audited taxpayers and the control group will consist of Schedule C taxpayers not selected for an audit, but otherwise a close match for the audited group of taxpayers. We will also randomly select 400 ID Theft cases from CDW data. The purpose for selecting this group is to assess their degree of trust and in the IRS subsequent to having their ID Theft case resolved. A final group of 400 wage earners will also be randomly selected using CDW data. This group is included to learn about the attitudes within the general wage-earner population. A secondary purpose would be to

compare the attitudes of wage-earners within this sample to those of wage-earners who have been subject to an ID Theft investigation.

16. How are participants notified of the Survey? Participants will be notified by a telephone call from the contractor.

17. Is the Survey voluntary? Yes

If yes, how is notice given that the Survey is optional? XXX ## Official Use Only, the Taxpayer Advocate Service (TAS) contractor for this study, will conduct the data collection. The telephone numbers of potential respondents will be dialed up to 10 times in order to establish contact with a potential respondent. Upon the first live contact with a potential respondent, interviewers will request their participation in the survey. If they agree, they will be screened for qualification and, if qualified, interviewed at that time. If they do not agree/refuse, they will be re-contacted by a more senior interviewer who will also try to include them in the survey. If they then refuse again, this person will be recorded in call records as a refusal and not contacted again.

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18. How will the Survey be conducted?

No Electronically

No Web Based

Yes Phone

Explain the procedure. XXX and XXX ## Official Use Only (sub-contractor) will ensure that the sampling frame is representative of both landline and cell phone numbers. Currently in the US, about 40%-50% of households are cell phone-only. The survey will be administered in English with an option for Spanish administration. If any respondent requests Spanish, they will be transferred to a Spanish speaking interviewer who will conduct the survey in Spanish. We anticipate about 3-5% of respondents will opt for Spanish based on our prior work with this population. The assumption is that there will be one open-ended question and XXX ## Official Use Only will transcribe and code the open-ended responses. Any Spanish open-ended responses will be translated to English.

No Mail

No Other

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### **G.1. Survey Process**

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19. Does IRS administer or perform analysis of the survey? Analysis

Provide the name of the IRS office administering the survey.

Provide the name of the IRS office performing analysis of the survey. Taxpayer Advocate Service, Research and Analysis

Provide the name of the IRS office.

20. Does Contractor/Vendor administer or perform analysis of the survey? Yes

Contractor/Vendor: Both

Provide the name of the Contractor/Vendor. XXX ## Official Use Only

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

20.a.1. All applicable FAR requirements are met to engage a contractor to perform the survey. Yes

20.a.1.a. If no, please explain.

20.a.2. That all required "non-disclosure" clauses are contained in the contract. Yes

20.a.2.a. If no, please explain.

20.a.3. 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. Yes

20.a.3.a. If no, please explain.

20.b. If yes, 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*

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Contractor Users	Yes	Read-Only	Low
Contractor Managers	Yes	Read-Only	Moderate
Contractor Sys. Admin.	Yes	Read-Only	Moderate
Contractor Developers	Yes	Read-Only	Moderate

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## **I. Information Protection**

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21. What information/results will be provided to the business owners (IRS Requestors) of the Survey? The contractor will provide a database, in Excel or SAS format, containing the responses to the survey questionnaire. In addition, the contractor will provide a report summarizing validation checks performed on the data.

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

23. Can you confirm that no adverse actions can be taken against participants regarding the participant's answers. Yes

24. 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

25. Are there any employee or taxpayer identifiers that are obtained as a result of responding to the survey? No

## **I.1 Records Schedule**

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26. 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

26.a. If 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.

The Taxpayer Interactions and Compliance Attitudes Survey is unscheduled. A request for records disposition authority for this Survey (and other similar external surveys Servicewide) will be drafted with the assistance of the IRS Records and Information Management Program Office. When approved by the National Archives and Records Administration (NARA), it is anticipated that instructions for this survey will include retentions for the datasets/raw data, background documentation, and summary/final reports, as appropriate. Cyber-security and NIST standards for records retention requirements state that documents must be securely maintained for seven years prior to destruction or until the end of the contract term (Period Of Performance), whereas the participation of the contractor under the CSS BPA has been terminated. These requirements will obviously be considered in drafting a final request for records disposition authority for NARA submission and approval. Upon completion of the survey, the contractor will turn over all copies of the data to TAS. TAS will retain the data on-file in electronic format on the TAS Research server (see IRM 1.15.6).

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## **P.1 Data Security**

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27. 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? Data stored on the TAS server is only accessible by pre-approved TAS personnel.

28. Does a contractor/vendor administer or perform analysis of the survey? Yes

28.a. If 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. Data is exchanged between TAS and the contractor using SecureZip with password encryption.

28.b. If yes, When data is not sent electronically, provide in detail the information regarding the transfer back and forth from the IRS to contractors. N/A. Data is only shipped electronically.

28.c. If yes, 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 contractors uses regarding the physical and electronic security and protection of the data before, during, and after the survey. XXX ## Official Use Only maintains a comprehensive data security program, designed to meet all disclosure and privacy safeguard provisions required by federal agencies. These procedures include electronic protections, physical security mechanisms, staff training, contingency planning and incidence reporting, and documentation. Several clients conduct periodic reviews of XXX ## Official Use Only data security procedures, most notably the IRS, which performs on-site reviews of data safeguarding procedures annually. XXX ## Official Use Only staff receives formal training every year and has frequent dialogue about security issues at regular staff meetings. In 10 years of securing sensitive government data, XXX ## Official Use Only has not experienced either a willful or inadvertent breach of data security.

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## **M. Civil Liberties**

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29. 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

30. Will this Survey have the capability to identify, locate, and monitor individuals or groups of people? No

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**End of Report**

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