

Survey PCLIA ID Number: 4087
Date of Approval: May 31, 2019

SURVEY DESCRIPTION

Full name and acronym of the Survey.

2019 IRS Nationwide Tax Forum RICS Focus Groups, SU 4087

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:

Data collection for this project will be completed during in-person focus groups coinciding with the 2019 IRS Nationwide Tax Forums. Data collection will begin July 9, 2019 and conclude September 19, 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.

The purpose of this project is to gather information from tax professionals regarding new credit and due diligence requirements of the Tax Cut and Jobs Act of 2017. Participants will provide input on communication strategies, understanding new requirements, implementation of new provisions, and taxpayer reaction. Focus group findings will be utilized and distributed by the Refundable Credits Policy & Program Management office as part of their ongoing effort to provide the most up-to-date and accurate resources on refundable credits and due diligence.

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

Are there other types of PII collected in the Survey?

Yes

Describe the other types of PII that are applicable to this Survey:

At the beginning of the focus group to introduce themselves participants are asked to provide to the group their first name only, where they are from, and how long they have been a tax preparer.

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:

Records are not retrieved by an identifier for an individual, so a system of records notice is not applicable.

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:

4/15/2019

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?

No

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:

Focus group participants will be tax preparers attending the 2019 IRS Nationwide Tax Forums.

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

The IRS has a focus group recruitment booth at each year's Tax Forums to recruit tax professionals from the focus group attendees. Individuals will be recruited at this booth by IRS employees. Those who choose to participate will be provided with a reminder card that includes the date, time, and location of their focus group. No information will be collected from the participants.

How are participants notified of the Survey?

Participants will be provided a brief description of the research in the session schedule information available to Tax Forum participants. In addition, the research will be listed on the focus group recruitment table board and IRS employees will be at the booth to tell tax forum participants about the research, answer questions, and recruit individuals to participate.

Is the Survey voluntary?

Yes

How is notice given that the Survey is optional?

Individuals will be advised during recruitment and via the moderator's instructions at the beginning of the sessions.

How will the Survey be conducted?

Other

Please explain:

The focus group will be conducted in person.

SURVEY PROCESS

Does the IRS administer or perform analysis of the survey?

Both

Provide the name of the IRS office:

Wage & Investment Strategies and Solutions

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?

Business owners will receive summarized findings regarding overall themes that emerged from the focus group sessions. There will be no information within any report that could identify an individual participant.

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?

Yes

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?

No

How long are you proposing to retain the records? Please note, if you answered no, you must contact the IRS Records and Information Management Program to initiate records retention scheduling before you dispose of any records in this Survey.

Disposition of records created by the Internal Revenue Service, including those records created by all Service employees and contractors performing agency functions, is controlled using the Service-Wide Records Control Schedules. WISS will work with the IRS Records Office to obtain the legal requirements for the retention and disposition of their survey data. This research project is being conducted without contractor support. No PII will be obtained from the sessions. No PII will be obtained or collected from the sessions; however, Cybersecurity and National Institute of Standards and Technology (NIST) require data to be transferred through the Electronic File Transfer Unit (EFTU) or using the Secure Zip data transfer method. EFTU and Secure Zip are preferred and will be used. Any time bulk file encryption is used, requiring the sharing of an encryption phrase, the pass phrase will be communicated separately from the email/package, with an alternate method to communicate (e.g., via telephone call to communicate the pass phrase). No PII data will be obtained from the sessions. All data is required to be segregated from other non-IRS data. In addition, all data at rest or in transport must be encrypted. Whenever information is stored on IT assets at the facility, the contractor must be compliant with the implementation of NIST 800-53, Recommended Security Controls for Federal Information Systems & Organizations controls. The 2017 IRS Nationwide Tax Forum testing sessions are unscheduled. A request for records disposition authority for this focus group (and other similar focus groups Servicewide) will

be drafted with the assistance of the IRS Records and Information Management (RIM) Program Office. When approved by the National Archives and Records Administration (NARA), it is anticipated that instructions for this focus group will include retentions for the datasets/raw data, background documentation, and summary/final reports, as appropriate. Cyber-security and NIST Standards (see reference below) for records retention requirements state that documents must be securely maintained for seven years prior to destruction. These requirements will be considered in drafting a final request for records disposition authority for NARA submission and approval. NIST Data security guidance/policy reference: NIST 800-53, Recommended Security Controls for Federal Information Systems & Organizations (Media Protection, Media Storage, System and Information Integrity) NIST Special Publication 800-88 CSS BPA contract Section Secure Data Transfer (SDT) Requirement CSS BPA contract IRSAP clause 1052.224-9000(c). 2019 IRS Nationwide Tax Forum RICS Focus Groups Survey is unscheduled. A request for records disposition authority for this Survey (and other similar external surveys Service wide) is currently being drafted with the assistance of the IRS Records and Information Management (RIM) Program Office. W&I will work with the IRS Records Office to obtain the legal requirements for the retention and disposition of the Survey data.

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 2019 IRS Nationwide Tax Forum sessions are unscheduled. A request for records disposition authority for this focus group (and other similar focus groups Servicewide) will be drafted with the assistance of the IRS Records and Information Management (RIM) Program Office. When approved by the National Archives and Records Administration (NARA), it is anticipated that instructions for this focus group will include retentions for the datasets/raw data, background documentation, and summary/final reports, as appropriate. Cyber-security and NIST Standards (see reference below) for records retention requirements state that documents must be securely maintained for seven years prior to destruction. These requirements will be considered in drafting a final request for records disposition authority for NARA submission and approval. NIST Data security guidance/policy reference: NIST 800-53, Recommended Security Controls for Federal Information Systems & Organizations (Media Protection, Media Storage, System and Information Integrity) NIST Special Publication 800-88 CSS BPA contract Section Secure Data Transfer (SDT) Requirement CSS BPA contract IRSAP clause 1052.224-9000(c).

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