

Survey PCLIA ID Number: 3806  
Date of Approval: April 17, 2019

## **SURVEY DESCRIPTION**

*Full name and acronym of the Survey.*

Life Events Alert Analysis, [LEAA], SU-3806

*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:*

Recruitment to begin in mid-February and interviews conducted in early March

*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?*

1545-2274

## 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.*

In Tax Year (TY) 2016, taxpayers filed approximately 25,331,000 tax returns with a balance due. Of these, approximately 4,902,000 filed with insufficient remittance. The IRS issued 12,140,000 balance due notices to taxpayers in this population who filed a balance due return without remittance not due to math error or other computational error. Messaging on IRS.Gov highlights and warns of specific life events that put taxpayers at risk of being under withheld. Failure to adjust tax withholding to accommodate these events can result in higher than expected tax liability at filing, and potential difficulty squaring accounts. Approximately three out of five taxpayers with an unexpected liability at filing experience one of these two life situations. The IRS will conduct interviews with taxpayers who have experienced life situations in order to better understand taxpayer awareness of life events and how they impact tax liability as well as their awareness of the process necessary to determine how if their tax liability is negatively impacted by the life event and steps, they can take to mitigate this impact. A Contractor will recruit study participants and administer the study via an online platform. The IRS is using the interview findings to develop a stronger understanding of taxpayer preferences for mitigation programs to prevent unexpected tax liability. The IRS may change existing mitigation strategies or design new ones to prevent taxpayers from filing an unexpected balance due return. This will reduce the annual volume of returns without remittance, resulting in burden reductions for both taxpayers and the IRS.

## 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

Tax Account Information

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

Yes

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

Household Income; Tax Preparation Method; Recent Life Changes - Divorce, Marriage, Had a Baby, Bought or Sold a Home. This information is collected during the screening process. Potential participants can choose whether to answer the questions, and some individuals may be terminated from the process based on their answer if they do not meet the research participant criteria.

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

Yes

## **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

IRS 00.003 Taxpayer Advocate Service and Customer Feedback and Survey Records

IRS 22.026 Form 1042S Index by Name of Recipient

## **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:*

Before we begin, I'd like to review some information about this information collection. For the IRS to speak with the public, we are required to have approval from the Office of Management and Budget. Their approval number for this project is 1545-2274. Also, if you have any comments regarding the time estimates associated with this study or suggestions on

making this process simpler, please write to the: IRS Special Services Section, 1111 Constitution Avenue, NW, SE:W:CAR:MP:T:M:S - Room 6129, Washington, DC 20224. All the data the IRS collects will be kept private to the extent allowed by law. Your name will never be linked to your comments, nor will it appear in any written reports or publications. Your participation is voluntary, and you don't have to answer every question. There are no right or wrong answers. If you have any areas of confusion, comments, or questions during our discussion today, please let me know.

## **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:*

PII data used to select interview participants for a sample will include names, addresses, and phone numbers of potential participants. However, the Contractor will not provide the IRS with any information about who chooses to participate in the study and will not provide the IRS with the PII data used to recruit and contact participants.

## **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?*

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: External Panel

Transmission Method: The contractor will recruit using an external panel that contains names, phone numbers, and addresses of potential participants. This information will not be provided to the IRS.

ISA/MOU No

## **SURVEY PARTICIPATION**

*Who will the Survey be administered to?*

Taxpayers

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

The Contractor will use an external panel to select interview participants for the sample and will use a house phone to contact potential participants.

*How are participants notified of the Survey?*

Participants are contacted by a phone. Participants have already consented to being part of a panel for the Contractor's research needs. When contacted by phone, potential participants will be provided information about the study, notice that participation is voluntary, and provided the opportunity to sign up for a phone interview.

*Is the Survey voluntary?*

Yes

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

Notice that the survey is optional is provided on the screener document and at the beginning of the interview session.

*How will the Survey be conducted?*

Phone

*Explain the procedure:*

The IRS will enlist the services of a Contractor to recruit and schedule participants. Taxpayers will call a phone line provided by the Contractor. During the interviews, an IRS

researcher will lead the discussion and other IRS researchers may listen in to aid in taking notes of the discussion. These researchers will have no knowledge as to the identity of the participants. The conversation will be recorded by a software platform WebEx which has been FedRAMP approved. A copy of the moderator guide will be provided.

## **SURVEY PROCESS**

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

Analysis

*Provide the name of the IRS office:*

Wage & Investment Strategies & Solutions (WISS)

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

Administer

*Provide the name of the contractor/vendor:*

Pacific Consulting Group

*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.*

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.*

Contractor Users: Read and Write Moderate

Contractor Managers: Read and Write Moderate

Contractor Developers: Read and Write Moderate

Contractor Sys. Admin.: Read and Write Moderate

## **INFORMATION PROTECTION**

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

The research is being conducted by WISS for W&I Communications & Liaison. Results will be provided in aggregate and no personally identifiable information will be provided.

*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?*

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 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?*

Audio files will be transferred from the Contractor to the IRS via the IRS's secure website, Enterprise File Transfer Utility (EFTU). IRS researchers will store the data on IRS computers, which have multiple levels of security. Data will be stored on password protected folder on the IRS computer as well as housed in a limited access shared drive. Data will not be transferred once it is on IRS computers and will be securely maintained for seven years prior to destruction or until the end of the contract term (Period Of Performance) according to Cyber-security and NIST Standards for records retention.

*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.*

Audio files will be transferred from the Contractor to the IRS via the IRS's secure website, Enterprise File Transfer Utility (EFTU).

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

This does not apply.

*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.*

Contractor employees must use a company-issued computer to conduct all work-related tasks inside a secure analysis suite and are prohibited from connecting privately owned Portable Electronic Devices or removable media to a government owned information system used to process, store, or transmit SBU data or FTI information. Screen saver lock policies and/or other safeguards must be followed if a machine must be left unattended while connected or logged into the PCG secure information servers. In addition, they periodically review employees inside the secure analysis suite to ensure that no paper documents, or any media containing SBU data information are left on their desk. If told by the IRS to destroy the media or purge it from our servers, PCG sanitizes any media that contained SBU Data containing PII or FTI information prior to disposal. PCG Utilizes software to wipe all electronic media by running the Department of Defense 7-pass verification Routine. All media sanitized and destroyed is also inventoried and logged in the Data Destruction Binder. Another authorized staff member must witness the destruction of electronic media and initial the log.

## **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