Date of Approval: 05/13/2024
Questionnaire Number: 1267

Basic Information/Executive Summary

What is the name of your project (system, database, pilot, product, survey, social media site, etc.)?
>2024 IRS Nationwide Tax Forums Digital Asset Compliance

Business Unit
>Small Business and Self Employed

Preparer
># For Official Use Only

Subject Matter Expert
># For Official Use Only

Program Manager
># For Official Use Only

Designated Executive Representative
># For Official Use Only

Executive Sponsor
># For Official Use Only

Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.
>Gather feedback from tax practitioners attending the 2024 IRS Nationwide Tax Forums to help SB/SE Examination understand tax practitioners' thoughts and experiences about compliance with Digital Asset reporting requirements to help change IRS procedures and policies to make the reporting process more efficient and better serve the taxpayers.

Personally Identifiable Information (PII)

Will this project use, collect, receive, display, store, maintain, or disseminate any type of Sensitive but Unclassified (SBU), Personally Identifiable Information (PII), or Federal Tax Information (FTI)?
>Yes

Please explain in detail how this project uses sensitive data from inception to destruction (data lifecycle).

> Upon completion of the focus groups, participants' PII is separated from their responses and is no longer a part of the research process. All research records will be stored, deleted, and/or destroyed in accordance with approved retention periods.

Please select all types of Sensitive but Unclassified data (SBU)/Personally Identifiable Information (PII)/Federal Tax Information (FTI) that this project uses.

> Employment Information
> Name
> Other

Please explain the other type(s) of PII that this project uses.

> Firm name and occupation of participants

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).

> PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

Product Information (Questions)

1.1 Is this survey a result of the Inflation Reduction Act (IRA)?

> No

1.13 What is your research method(s) used (i.e., survey, telephone interview, focus group, etc.)?

> Focus groups.

1.14 Is this a new survey, telephone interview, focus group, or usability testing? Throughout the rest of this questionnaire, we will use the term "survey" to include all of these.

> Yes

1.15 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this survey?

> No

1.19 Which Business Unit (BU) is requesting this survey?

> SB/SE Examination.

1.21 Who will the survey be administered to?

> Tax practitioners attending the 2024 Nationwide Tax Forums who volunteer to participate.

1.22 Is this a reoccurring survey?
    No

1.22 Will the survey be administered annually (3-year expiration)?
    No

1.22 Will this survey be administered for one year with multiple events (1-year expiration)?
    Yes, the survey will be administered to participants in five different events from July 9, 2024, to September 12, 2024.

1.22 What is the start date?
    July 9, 2024

1.23 What is the end date?
    September 12, 2024

2.11 Will the survey capture any type of PII or is PII (names, addresses, email addresses, etc.) used to select participants?
    Yes

2.12 If any PII data is collected, disclosed, or studied on individuals who choose not to participate, please describe the data.
    We collect no data on individuals who choose not to participate.

2.13 List any linkable data that the survey uses, collects, receives, displays, stores, maintains, or disseminates (gender, ethnicity, parts of address, tax filing information, etc.) or uses to select participants?
    First name, last name, and company name of participants.

2.14 Explain how the participants are selected. Include a detailed description. Please provide your research plan as supporting documentation.
    There will be a focus group booth set up at each of the focus group locations at the Nationwide Tax Forums with the focus group topics. Attendees will be recruited and screened by trained IRS focus group moderators. Participants first names will be written down by moderators during recruitment and a card will be given to them indicating the time and place of the focus group.

2.15 How are the participants notified (letter, postcard, email, etc.) of the survey, and if the survey is voluntary/optional, how is notice given? If it is not voluntary, please explain why it is mandatory.
    Focus group participants are screened and selected from the tax practitioners attending the IRS Nationwide Tax Forum 2024 and who voluntarily agree to participate in focus group sessions. They will be informed that participation is

voluntary when signing up for the session and at the beginning of the session, during the introduction. Those who are interested and meet the screening will be invited to join the focus group and will be given a card with the information on time and location.

3.11 What tool(s) is/are used to conduct the survey? Please indicate if the anonymous feature has been set for the survey, if applicable.

Trained moderators conduct focus groups in-person, we use moderator guides, screener guides, and note-taking template to administer the survey.

3.12 Will the survey be audio-recorded or video-recorded?

No

4.11 Does this survey retrieve information by any personal identifier for an individual who is a U.S. citizen, or an alien lawfully admitted for permanent residence? If the answer is Yes, you must have at least one SORN name and number selected in the SORNs section.

Yes

4.12 The Privacy Act of 1974 (5 USC § 552a(e)(3)) requires each agency that maintains a system of records to inform each individual requested to supply information about themselves. Do survey participants provide information about themselves?

Yes

4.13 Please provide the Privacy Act Statement.

Our legal authority to collect this information is IRC 6001, 6011, or 6012. We are requesting this information to generate ideas for gathering information to improve the IRS Digital Asset policies and procedures. We may disclose information with identifiers as authorized by the routine uses published in the following Privacy Act System of Records: IRS 10.004 - Stakeholder Relationship Management and Subject Files. Your responses to this focus group are voluntary. Not answering all of part of the questions will not affect you except it may affect our ability to obtain feedback and suggestions on how to improve the digital asset policies and procedures.

4.14 Does the IRS administer (conduct) the survey?

Yes

4.15 Provide the name of the IRS office administering the survey.

SB/SE Research.

4.18 Does the IRS perform analysis of the survey results?

Yes

4.19 Provide the name of the IRS office performing the analysis of the survey.
    SB/SE Research

4.22 How does the administrator of the survey protect employees' or taxpayers' SBU/PII from compromise, loss, theft, or disclosure?
    No data will be transferred. Data will be stored in a restricted secure folder on the
    SB/SE Research shared drive and will be destroyed when archived. Only SB/SE
    Research employees assigned to the project will have access to the data
    maintained in a restricted access folder on the secure server.

4.23 Where and how is the PII stored and protected?
    All data will be stored in a secure and restricted folder on the SB/SE Research file
    server.

4.27 Identify the roles and their access level to the PII data.
    Only SB/SE Research employees assigned to the project will have access to the
    project and survey data, which will be maintained in a restricted access folder on
    a secure server.

4.28 Explain the precautions taken to ensure the survey results will not be used for any other purpose not listed in the Detailed Business Purpose and Need section and to ensure that employees or taxpayers who participate in the survey cannot be identified or re-identified under any circumstances and no adverse actions taken.
    Upon completion of the focus groups, participants' PII is separated from their
    responses, and is no longer a part of the research process. All research records
    will be stored, deleted, and/or destroyed in accordance with approved retention
    periods. Only SB/SE Research employees assigned to the project will have access
    to the PII, which is maintained separate from participants' responses in a
    restricted access folder on a secure server.

4.29 Does the administrator of the survey have access to information identifying participants?
    Yes

5.11 For employee or taxpayer satisfaction surveys explain how you have ensured that no "raw" or unaggregated employee or taxpayer data will be provided to any IRS office.
    The results will be aggregated, analyzed, and provided to the customer. No
    information that can identify a participant will be included in the deliverable. All
    PII data is stored on a secure server accessible only by SB/SE Research
    employees assigned to the project.

Interfaces

Interface Type
> IRS Systems, file, or database

Agency Name
> SB/SE Research server

Incoming/Outgoing
> Both

Transfer Method
> Other

Other Transfer Method
> Electronic transfer of participant list, Word note-taking files and Excel files to the server.

Systems of Records Notices (SORNs)

SORN Number & Name
> IRS 10.004 - Stakeholder Relationship Management and Subject Files

Describe the IRS use and relevance of this SORN.
> To gain stakeholder insights into IRS program improvements.

Records Retention

What is the Record Schedule System?
> General Record Schedule (GRS)

What is the retention series title?
> 5.2

What is the GRS/RCS Item Number?
> 020

What type of Records is this for?
> Electronic

Please provide a brief description of the chosen GRS or RCS item.
> IRS General Records Schedule (GRS) 5.2, Item 020, Intermediary Records as published in IRS Document 12829 and coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer.

What is the disposition schedule?
> Destroy 1 year after resolved, or when no longer needed for business use, whichever is appropriate. Destroy upon verification of successful creation of the final document or file, or when no

longer needed for business use, whichever is later. In this case the aggregated focus group or structured interview participant responses are the final document or file. GRS 6.5 010-Public customer service operations records. Destroy 1 year after resolved, or when no longer needed for business use, whichever is appropriate. PII is retained for 5 years unless otherwise specified, as stated above.

What is the Record Schedule System?
> General Record Schedule (GRS)

What is the retention series title?
> 6.5

What is the GRS/RCS Item Number?
> 010

What type of Records is this for?
> Electronic

Please provide a brief description of the chosen GRS or RCS item.
> GRS 6.5, Item 010-Public customer service operations records.

What is the disposition schedule?
> Destroy 1 year after resolved, or when no longer needed for business use, whichever is appropriate. Destroy upon verification of successful creation of the final document or file, or when no longer needed for business use, whichever is later. In this case the aggregated focus group or structured interview participant responses are the final document or file. GRS 6.5 010-Public customer service operations records. Destroy 1 year after resolved, or when no longer needed for business use, whichever is appropriate. PII is retained for 5 years unless otherwise specified, as stated above.

Data Locations

What type of site is this?
> Shared Drive

What is the name of the Shared Drive?
> SB/SE Research Team 6 Shared Drive

What is the sensitivity of the Shared Drive?
> Personally Identifiable Information (PII) including Linkable Data

What is the URL of the item, if applicable?
> vp0smemshrdora1

Please provide a brief description of the Shared Drive.
> A secure server accessible by project team members.

What are the incoming connections to this Shared Drive?

We collect first names of potential participants when they agree to attend a session. We scan the document containing their first names into the shared drive. We take notes that include the first name, date and time of the responding participant and store them on the shared server.

What are the outgoing connections from this Shared Drive?

No outgoing connections to the Shared Drive.