

Date of Approval: 12/27/2024  
Questionnaire Number: 1876

## Basic Information/Executive Summary

What is the name of your project (system, database, pilot, product, survey, social media site, etc.)?

Direct File Usability Testing

Business Unit

National Headquarters

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.

The study will be part of a series of studies to fulfill the Inflation Reduction Act's (IRA) requirement to design an electronic filing system informed by "taxpayer opinions, expectations, and level of trust." The study will provide insights about taxpayers' behavior, needs, and barriers that IRS will use alongside qualitative and quantitative data from other studies to iteratively design and improve a free electronic filing system. We will conduct iterative usability testing of prototypes and working versions of Direct File with diverse populations that represent a wide variety of audiences with different attitudes, aptitudes, abilities, and access needs. Each usability test will focus on select pieces of the experience and involve a small number of participants with different characteristics, so we gain insights into what is and isn't working well and make iterative changes. Direct File researchers consisting of IRS, US Digital Service, Coforma, Perigeon, Trussworks, and BLN will store raw data on secure servers with access only to those on the project team. No PII will be shared in reports with the requesting business unit. For participant notification, a solicitation email will be sent by the

recruitment vendor contracted to individuals who have indicated their desire to participate in research studies when research is planned, which will be on a continuous basis about every two weeks throughout each year.

## **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).

Recruiting contractors will collect data from interested participants according to the screening criteria for each round of the study. Data will be stored on secure servers. Researchers' notes will not contain participant names and will be stored on secure servers. Recruiting contractors will destroy recruitment data collected in accordance with IRS destruction guidelines and no later than 1 year after study completion.

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

Address  
Biometric Information  
Citizenship or Migration Status  
Education Information  
Email Address  
Employment Information  
Family Members  
Federal Tax Information (FTI)  
Geographical Indicators  
Internet Protocol Address (IP Address)  
Language  
Medical History/Information  
Name  
Online Identifiers  
Other  
Personal Characteristics  
Telephone Numbers

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

Dependents, internet browsing preferences, experience using IRS products, services, and accounts, experience with health savings accounts and other types of savings and investments

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).  
PII for federal tax administration - generally IRC Sections 6001 6011 or 6012  
PII for personnel administration - 5 USC

## Product Information (Questions)

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

1.1 What is the IRA Initiative Number?  
1.4

2 What is your research method(s) used (i.e., survey, telephone interview, focus group or usability testing)?  
Screening survey, telephone interview, usability testing

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

4 Which Business Unit (BU) is requesting this survey?  
Direct File

5 Who will the survey be administered to?  
Taxpayers

6 Is this a reoccurring survey?  
Yes

6.1 Will the survey be administered annually (3-year expiration)?  
Yes

7 What is the start date?  
1/13/2025

8 What is the end date?  
1/13/2028

9 Will PII be used to select or contact survey participants or administer the survey?  
Yes

10 Explain how the participants are selected. Include a detailed description. Please provide your research plan as supporting documentation.

People interested in participating in research studies self-identify and register with each vendor to participate in future surveys. The Direct File research team will dictate which set of taxpayers and their SBU/PII elements will be asked for. This will be communicated to the vendor. The vendor will then use the potential participant listing to contact them by email or telephone to invite them to participate in screening. Participants will answer screening questions to verify suitability, interest, and availability. The vendor may confirm participant responses via telephone call or email.

11 Describe the SBU/PII data, if applicable, that is collected, disclosed, or studied on individuals who choose not to participate.

First and last name, email address, phone number, age, geographical indicators, address, employment and income information, previous participation in research studies, family members, education information, disability information, gender, race and ethnicity, language, and tax account and filing information are collected by the contractor during recruitment.

12 Explain how participants are notified of the survey (letter, postcard, email, etc.); indicate if the notice lets them know the survey is voluntary/optional; indicate if the privacy act notice was included; lastly, if your survey is not voluntary, explain why it is mandatory.

A solicitation email will be sent by the recruitment vendor contracted to individuals who have indicated their desire to participate in research studies. Interested parties will be asked to complete a screener questionnaire via email and/or by phone by the vendor. Test sessions will be scheduled with participants who qualify based on their screener responses over email or by phone by the vendor. Reminder emails may be sent by the recruitment vendor prior to the study end dates. Survey is voluntary and notice is given during recruitment screening along with the Privacy Act statement: You're not required to participate. If you do, anything you share with us in this survey or in the research session will be confidential and voluntary. However, if you don't include the requested information, you may not be eligible to participate. You can decide to end your participation at any time. Privacy Act Statement: The authority requesting this information is 5 United States Code 301. The primary purpose of asking for the information is to determine steps the IRS can take to improve our services to you. The information may be disclosed as authorized by the routine uses published in the following Privacy Act System of Records: (1) IRS 00.001 Correspondence Files and Correspondence Control Files and (2) IRS 10.004 Stakeholder Relationship Management and Subject Files. Providing the information is voluntary. Not answering some or all the questions will not affect you.

13 What tool(s) is/are used to conduct the survey? Please explain how you ensure anonymity of the participants.

Microsoft Teams, Zoom, and Webex will be used to conduct usability testing virtually. Anonymous feature will be set so users can join as "Participant 1" or a nickname of their choosing.

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

Yes

14.1 Where will your recorded session be stored? (Both audio and video.)

Recordings will be stored on IRS or vendor secured network with access only to project staff.

14.2 Provide the consent-to-record method and statement. (Upload may be required in the Attachments section.)

Audio and video consent: I would like to record this session. The recording is for research purposes only and your name won't be associated with it. Recordings will be kept in a secure location and shared only with the people running the study for the purpose of improving Direct File. Are you ok with recording this session?

15 Do participants provide information about themselves? 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.

Yes

15.1 Please provide the Privacy Act Statement.

The authority requesting this information is 5 United States Code 301. The primary purpose of asking for the information is to determine steps the IRS can take to improve our services to you. The information may be disclosed as authorized by the routine uses published in the following Privacy Act System of Records: (1) IRS 00.001 Correspondence Files and Correspondence Control Files and (2) IRS 10.004 Stakeholder Relationship Management and Subject Files. Providing the information is voluntary. Not answering some or all of the questions will not affect you.

16 Who administers (conducts) the survey? (IRS, Vendor or Both)

Both

17 Who performs the analysis of the survey? (IRS, Vendor, or Both)

Both

18 If a contractor administers (conducts) and analyzes the survey, is all work performed and contained in the United States?

Yes

19 How does the administrator of the survey protect employees' or taxpayers' SBU/PII from compromise, loss, theft, or disclosure?

All project information is stored on secure servers. Notes from usability testing will not include names. Reports to the requesting business unit will contain only aggregated information and comments will not be linked to specific individuals by name.

20 Provide the information technology (IT)-approved encryption methods and access controls used to transfer data electronically from the IRS to contractors and back to the IRS. (Or contractor to contractor/subcontractors.)

IRS and contractors will use secure email and password protect or encrypt emails with any linkable data.

21 Has a Contracting Officer or Contracting Officer's Representative (COR) verified the contract included privacy and security clauses for data protection and that all contractors have signed non-disclosure agreements which are on file with the COR?

Yes

22 Identify all IRS/Contractor roles and their access level to the PII data.

IRS researchers and project staff will not have access to PII collected during recruitment screening. IRS researchers and project staff will have read-write access to PII shared by participants during usability testing and server where recordings are stored. Contractor Users (project staff) have read only access to PII with background investigation level of moderate. Contractor System Administrators have administrator access to PII with background investigation level of high.

23 Explain the precautions taken, to ensure that employees or taxpayers who participate in the survey cannot be identified or re-identified under any circumstances.

Only recruitment contractors will have access to participants' full names and contact information, and participants' information will be stored on secure servers. Usability testing notes will not contain names or identifying information, and results will be aggregated and de-identified. No PII about individual responses will be shared.

24 Explain the precautions taken to ensure no adverse actions can be taken against participants.

Usability testing results will be aggregated and de-identified, and no PII about individual responses will be shared.

25 Explain how you have ensured that no "raw" or unaggregated employee or taxpayer data will be provided to any IRS office.

Researchers' notes will not capture names or unique PII. Only aggregated and de-identified results will be shared in reporting with IRS offices.

26 Does your survey use, maintain, collect, or display any records describing a participant's tax return information or income, deductions, credits, etc. that are covered by the individual's First Amendment rights.)

No

## Interfaces

### Interface Type

IRS Systems, file, or database

### Agency Name

Microsoft OneDrive

### Incoming/Outgoing

Incoming (Receiving)

### Transfer Method

Other

### Other Transfer Method

Secure recording

## 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.

Recruitment screening will have stakeholder information.

### SORN Number & Name

IRS 00.001 - Correspondence Files and Correspondence Control Files

Describe the IRS use and relevance of this SORN.

To track correspondence including responses from voluntary surveys.

## Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

6.5 - Public Customer Service Records

What is the GRS/RCS Item Number?

10

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item.

Public Service Operations Records

What is the disposition schedule?

Destroy 1 year after resolved or when no longer needed for business use, whichever is appropriate.

## **Data Locations**

What type of site is this?

OneDrive

What is the name of the OneDrive?

Individual IRS researcher OneDrive

What is the sensitivity of the OneDrive?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the OneDrive.

Individual IRS OneDrive belonging to each IRS researcher

What are the incoming connections to this OneDrive?

Microsoft Teams recordings will be stored in secure OneDrive.