Date of Approval: 02/28/2025
Questionnaire Number: 1995

Basic Information/Executive Summary

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

Online Accounts Ad Hoc Recurring Research

Business Unit

Taxpayer Services

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.

This research initiative focuses on comprehensive evaluation and improvement of the IRS's Online Account (OLA) web application through a series of focused studies. Taxpayer Services Strategies and Solutions (TSSS) will work in collaboration with Pacific Consulting Group (PCG) and Online Accounts (OLA) to better understand taxpayer needs and behaviors to enhance the digital service experience. This research supports the IRS's broader Customer Experience (CX) vision of creating an intuitive, secure digital platform for taxpayers to manage their tax obligations efficiently. We have five main objectives listed in which, while presented sequentially, are not arranged by priority or importance and should be considered as examples of possible avenues for research. Research will not be limited to these objectives. Our first objective centers on evaluating user experience with OLA. Through systematic research, we will examine how taxpayers interact with OLA, identifying key touchpoints, barriers, and opportunities for improving the user experience and facilitating tax compliance. The second objective focuses on assessing communication effectiveness. We will analyze how effective, clear and understandable taxpayers find information presented to them about payment plans, notices, and account, such as testing communication effectiveness starting with the notices and the flow/consistency from notices to the IOLA. Our third objective is to measure trust and security perceptions. Possible avenues research might include but are not limited Evaluating user confidence in IRS security protocols and privacy measures, ensuring the platform meets expectations for protecting sensitive information. The fourth objective involves validating feature enhancements by assessing recently introduced capabilities, such as printing authorizations, enabling payments, and updating addresses, to ensure additions effectively serve user needs. Our fifth objective involves benchmarking against industry standards by analyzing user experiences with both IRS and commercial platforms to align OLA with leading financial and e-commerce sector practices. Our research methodology encompasses three primary approaches. The first focuses on usability testing and interaction feedback through remote moderated usability testing via Microsoft Teams. This method will assess individual user's interactions with OLA, capturing real-time feedback on usability, navigation, and task completion. Sessions will last up to 1 hour. The second methodological approach involves qualitative user research through interviews and focus groups. These methods will gather in-depth insights into user behaviors, needs, and attitudes, allowing for a richer understanding of user motivations and preferences. Researchers will conduct session remotely using video/audio, lasting up to 1 hour, with a moderator and notetaker present. Sessions will be recorded unless participants request otherwise. Our third research method incorporates quantitative assessment of user experience and behavior through surveys that enable trend, segment and conjoint analyses. These methods will help us quantify user behavior and preferences, providing data-driven insights that complement qualitative findings. The study will engage a diverse group of participants to ensure a range of perspectives and inclusion of different types of users. Potential participants receive initial email invitations followed by reminders to join scheduled remote sessions to maximize participation. The research builds upon previous usability testing efforts as well as large scale surveys, such as the Taxpayer Experience Survey. All personal data will be handled with strict privacy protocols, including de-identification of recruitment data, secure encrypted storage, limited access to authorized staff, and timely deletion of audio/video recordings. PCG complies with contract requirements and the IRS Publication 4812 for data safeguarding, privacy and secure data exchange. This comprehensive approach ensures both the protection of participant privacy and the integrity of research findings.

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).

Data Collection and Use: The initial stage of the project involves the collection of Social Security Numbers (SSNs.) This sensitive data is used solely to cross-reference mailing address tables, allowing us to accurately extract taxpayer names, full addresses, and phone numbers. We acknowledge the sensitivity of SSNs and employ strict access controls and encryption to safeguard this information. Data Transformation and Protection: Following data collection, we prioritize protecting individual privacy by thoroughly removing all SSNs from the dataset. Additional anonymization techniques may be applied to further minimize the risk of re-identification. We adhere to relevant data protection regulations and industry best practices. Data Sharing: We collaborate with Pacific Consulting Group (PCG) for recruitment and surveys. To safeguard confidentiality, the dataset shared with PCG excludes SSNs and any other potentially identifying information. PCG operates under a strict data-sharing agreement, legally obligating them to maintain data confidentiality and uphold responsible data handling practices. Data Retention and Destruction: Data is retained only for the duration necessary to achieve project objectives. We follow established records management policies and adhere to IRS standard retention schedules. Upon project completion, all sensitive data and personally identifiable information are stored on our secure server.

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
Email Address
Employment Information
Geographical Indicators
Individual Taxpayer Identification Number (ITIN)
Internet Protocol Address (IP Address)
Language
Name
Other
Social Security Number (including masked or last four digits)
Tax ID Number
Telephone Numbers

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

Customer’s device, content from meetings and conversations chats, recordings, and transcriptions.

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

No

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

1. Usability Testing and Interaction Feedback: This includes in-person, remote moderated, and remote unmoderated usability testing, design experiments, and task analysis. These methods will allow us to assess user interactions with designs or prototypes, capturing real-time feedback on usability, navigation, and task completion.
2. Qualitative User Research: This category covers interviews, focus groups, and contextual inquiry. These methods will gather in-depth insights into user behaviors, needs, and attitudes, allowing for a richer understanding of user motivations and preferences.
3. Quantitative Analysis and Behavioral Tracking: This includes surveys and behavioral experiment. These methods will help us quantify user behavior and preferences, providing data-driven insights that complement qualitative findings.

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.

No

3.1 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this project?

Yes

3.11 Enter the full name of the most recent PCLIA.

Online Accounts Usability Testing V4

3.12 Enter the PCLIA number of the most recent PCLIA.

1526

3.2 What are the reasons for the change?

We are improving our understanding of how people interact with Online Accounts taxpayer notices. Therefore, we are shifting our focus from only using usability testing to a broader research scope to include other methodologies such as surveys and behavioral experiments.

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

Online Services

5 Who will the survey be administered to?

Individual Taxpayers and Preparers

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?

4/1/2025

8 What is the end date?

3/31/2027

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.

The initial stage of the project involves querying the IRS Compliance Data Warehouse (CDW), which contains tax account information. The query will focus on gathering contact information for taxpayers who have received a notice or notices from the IRS or have simply accessed their online account. Specifically, we use the Notice Delivery System (NDS) table to select Online Account (OLA) users who have received a notice, such as Collection Policy (CP) 501. We then use this data to link the notice data with the Individual Return Transaction File (IRTF) database which contains unmasked tins and other relevant information, such as income. Finally, we merge this database to the Data Master-1 (dm1) database, which allows us to link address, phone number, and email data. The PII data is necessary selection criteria as we are targeting populations from rural communities, veterans, and international filers.

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

We will maintain in a data table the following information from people who choose not to participate: Address, Biometric Information, Geographical Indicators, ITIN, Name, Telephone Numbers, Language, Name, SSNs, Citizenship and Migration Status, Email Address, Employment information, Other, Tax ID Number.

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.

PCG will email and call respondents from a sample that analysts provide. The survey is voluntary, and the recruitment script will include the words voluntary with the privacy act included in the email.

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

Microsoft Teams - anonymous feature
Microsoft Survey - anonymous feature
Medallia - anonymous feature
Microsoft Outlook Whiteboard, IRS Qualtrics

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

Yes

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

The recorded sessions will not be stored on IRS computers. Pacific Consulting Group (PCG) has a privacy policy that precludes sharing PII with clients, including the IRS, and has implemented a procedural firewall that prevents the PCG client team supporting them from accessing the PII. PCG keeps it data at the location: V:\01 Active IRS Projects\W&I Online Usability Accounts PCG only processes sensitive data like PII within our secure remote network hosted within Microsoft's FedRAMP compliant Azure Government Cloud and maintains compliance outlined in IRS Publication 4812 (V:\01 Active IRS Projects\W&I Online Usability Accounts).

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

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 1545-2290. 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. You understand that the information and recording is for research purposes. 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. You understand and consent to the use of the audio recording and screen sharing. Lastly, this session should last about 60 minutes.

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 the information is 5 USC 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 for 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.

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

Vendor

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

Vendor

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?

The procedure for handling research study data that contains personally identifiable information is described as follows.

Recruitment Screener:

1.) Recruiting screener data will be de-identified (meaning the removal of participant names and contact information, as well as any other personally identifiable information contained in screener responses) and stored for archival purposes in an encrypted file within PCG, Inc.

2.) Access to these files will be limited only to certain PCG market research division staff.

Participant Scheduling:

1.) Participant scheduling spreadsheets are managed by PCG.
2.) The origin file will be de-identified and stored for archival purposes in an encrypted file within PCG.
3.) Access to these files will be limited only to certain PCG market research division staff.
4.) Any working copies will be destroyed within 60 days after a study is completed.
Audio/video Recordings:
1.) Audio/video recordings of study participants will be deleted within 60 days after a study is completed.
2.) Audio/video recordings will not be used in any research reporting.
3.) Select participant quotes and observations gleaned from audio/video recordings may be shared in research reporting provided they have been de-identified.
Informed Consent:
1.) An informed consent script will be read aloud to each participant by the moderator of the study.
2.) Participants will be asked to provide verbal consent on an audio/video recording and the audio/video recordings.

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.)

Electronic File Transfer (EFTU)

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.

Data Scientists
Operations Research Analysts
Social Scientists
Senior Manager
All listed employees have access to the PII data through the compliance data warehouse and the retrieving of samples for the study.
Contract Employees: XXXX, from PCG, the project manager, will have full access to the data. She will be making recruiting calls, conducting interviews, analyzing the data, and reporting. She has a moderate background investigation level. XXXX, the contractor senior manager, will have full access to the data. She will be making recruiting calls, conducting interviews, analyzing the data, and reporting. She has a moderate background investigation level.

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.

TSSS will extract the data and securely send the data to PCG. TSSS will keep a copy of the data for future recruiting. PCG market research recruiting division has a privacy policy that precludes sharing PII with clients, including the IRS, and has implemented a procedural firewall that prevents IRS Federal employees and the PCG client team supporting them from accessing the PII, and thus, participants cannot be identified or re-identified under any circumstances. Moreover, the identifying information and results will not be used for another project or used to take adverse action against the participant.

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

TSSS will extract the data and securely send the data to PCG. TSSS will keep a copy of the data for future recruiting. PCG market research recruiting division has a privacy policy that precludes sharing PII with clients, including the IRS, and has implemented a procedural firewall that prevents IRS Federal employees and the PCG client team supporting them from accessing the PII, and thus, participants cannot be identified or re-identified under any circumstances. Moreover, the identifying information and results will not be used for another project or used to take adverse action against the participant.

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

All raw data will be maintained by PCG, which maintains and adheres to strict privacy standards. Moreover, contractors meet Publication 4812 requirements for software, hardware and physical security.

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

Compliance Data Warehouse

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 00.001 - Correspondence Files and Correspondence Control Files

Describe the IRS use and relevance of this SORN.

For the research pertaining to online accounts, the IRS SORN 00.001, which pertains to Correspondence Files and Correspondence Control Files, and SORN 10.004, relating to Stakeholder Relationship Management and Subject Files, are highly relevant. SORN 00.001 ensures that any correspondence between the IRS and stakeholders is documented, managed, and disposed of according to federal guidelines, which is crucial for maintaining the integrity and confidentiality of user feedback during usability testing. Similarly, SORN 10.004 is essential as it deals with the management of relationships with stakeholders, which in the context of usability testing, would involve the proper handling of personal data collected from participants. Both SORNs serve as a commitment to protect the privacy of individuals and are indicative of the IRS's adherence to privacy and data security standards while conducting usability tests for enhancing online account services.

SORN Number & Name

IRS 00.003 - Taxpayer Advocate Service and Customer Feedback and Survey Records

Describe the IRS use and relevance of this SORN.

For research pertaining to IRS online services, the application of SORN Treasury/IRS 00.003, which covers Taxpayer Advocate Service and Customer Feedback and Survey Records, is instrumental. This specific SORN outlines the handling of feedback from individuals regarding IRS employees and services, crucial for ensuring that during usability testing, any collected feedback, whether complaints or compliments, is managed in accordance with federal privacy and data security guidelines. Through adherence to SORN 00.003, the IRS demonstrates its commitment to privacy and data security, ensuring that feedback utilized in usability testing helps enhance online services while maintaining strict compliance with regulatory standards.

SORN Number & Name

IRS 10.004 - Stakeholder Relationship Management and Subject Files

Describe the IRS use and relevance of this SORN.

For research pertaining to online accounts, the IRS SORN 00.001, which pertains to Correspondence Files and Correspondence Control Files, and SORN 10.004, relating to Stakeholder Relationship Management and Subject Files, are highly relevant. SORN 00.001 ensures that any correspondence between the IRS and stakeholders is documented, managed, and disposed of according to federal guidelines, which is crucial for maintaining the integrity and confidentiality of user feedback during usability testing. Similarly, SORN 10.004 is essential as it deals with the management of relationships with stakeholders, which in the context of usability testing, would involve the proper handling of personal data collected from participants. Both SORNs serve as a commitment to protect the privacy of individuals and are indicative of the IRS's adherence to privacy and data security standards while conducting usability tests for enhancing online account services.

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

GENERAL RECORDS SCHEDULE 6.5: Public Customer Service Records

What is the GRS/RCS Item Number?

GRS 6.5, Item 010

What type of Records is this for?

Electronic

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

The Survey "Online Account Ad Hoc Recurring Research" will be managed using GRS 6.5, Item 010 Public Service Operations Records. Records from operating a customer call center or service center providing services to the public. Services may address a wide variety of topics such as understanding agency mission-specific functions or how to resolve technical difficulties with external-facing systems or programs. Temporary. Destroy 1 year after resolved, or when no longer needed for business use, whichever is appropriate. Any additional records developed from the "Online Account Usability Testing" maintained by the IRS will be scheduled as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer. IRM 1.15.1, Records and Information Management, The Records and Information Management Program.

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?

Shared Drive

What is the name of the Shared Drive?

Wage & Investment Online Usability Accounts

What is the sensitivity of the Shared Drive?

Personally Identifiable Information (PII) including Linkable Data

What is the URL of the item, if applicable?

V:\01 Active IRS Projects\Wage & Investment Online Usability Accounts

Please provide a brief description of the Shared Drive.

PCG only processes sensitive data like PII within our secure remote network hosted within Microsoft's FedRAMP compliant Azure Government Cloud and maintains compliance outlined in IRS Publication 4812 (V:\01 Active IRS Projects\Wage & Investment Online Usability Accounts).

What are the incoming connections to this Shared Drive?

PCG does not have access to the physical infrastructure that hosts our network, and in accordance with our contract, Microsoft maintains responsibility for maintaining and securing the facilities and the computer/network equipment.