

Date of Approval: 5/30/2025
Questionnaire Number: 2058

Basic Information/Executive Summary

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

Large Business and International (LB&I) - Compliance Assurance Process (CAP)
Survey

Business Unit

Large Business and International

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Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.

A voluntary survey will be conducted of Large Business and International (LB&I) Compliance Assurance Process (CAP) taxpayers on their satisfaction with their recent LB&I examination. The CAP Customer Satisfaction Survey (CAP Survey) is issued annually as part of the Service wide effort to establish a system of balanced measures as mandated by the Internal Revenue Service Restructuring Act of 1998. The CAP Survey is also a result of Executive Order 12862 which requires all government agencies to survey their customers and incorporate the results in their process improvement efforts. LB&I utilizes Pacific Consulting Group (PCG), an external third-party service provider, to administer the CAP Survey. PCG sends a postcard and follow-up survey invitation letter to all taxpayers with examinations completed within the previous fiscal year. PCG annually provides LB&I executives with the overall CAP Survey results. The feedback received will be used to evaluate the LB&I CAP exam process and identify areas for process improvement. PCG utilizes Qualtrics for its online

surveys and all survey data is stored within PCG's Microsoft Azure Government cloud servers. PCG's marketing research and senior data analysts will have access to view and analyze the survey data.

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).

Survey uses the taxpayer's email address to send the invitation to the survey. After the survey is completed all PII is deleted from all systems by the survey analyst.

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

Email Address

Employment Information

Federal Tax Information (FTI)

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

SSN for tax returns and return information - IRC section 6109

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)?

Survey

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

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

No

3.2 What are the reasons for the change?

No

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

Large Business & International

5 Who will the survey be administered to?

Senior tax counsel and chief tax officers, whose examinations were closed in the specified year, and who participated in the CAP program, were selected for the survey.

6 Is this a reoccurring survey?

Yes

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

Yes

6.11 Will this survey be administered for one year with multiple events (1-year expiration)?

Yes

7 What is the start date?

October 2025

8 What is the end date?

October 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.

All the taxpayers that participate in the Compliance Assurance Program are invited to participate in the customer satisfaction survey.

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

No SBU/PII is collected disclosed on any individuals that choose not to participate. Pacific Consulting Group who conducts the survey does not provide any SBU/PII to the IRS.

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.

The selected customers are emailed a prenote on IRS letterhead signed by the Director, Technology & Program Solutions. The selected CAP taxpayers are contacted by their CAP account coordinator. The communication informs the taxpayer that they will be contacted by LB&I's Director of Technology and Program Solutions regarding an anonymous and voluntary CAP customer satisfaction survey. The communication also provides the contractor conducting the survey and their authority to conduct the survey. Next, CAP taxpayers receive an email for the LB&I's Director of Technology and Program Solutions with reason for the survey, link to the survey and link for CAP taxpayers to confirm the survey's validity. The email again reminds CAP taxpayers that their responses are anonymous, and their participation is voluntary. Lastly, taxpayers receive a reminder email from the LB&I Director of Technology and Program Solutions.

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

Qualtrics Online Survey Platform. The participants all receive a generic link to the survey therefore no participant is individually tracked.

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

No

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 information you provide allows the IRS to analyze interactions between the IRS and compliance assurance process (CAP) taxpayers. This information will also help us to improve taxpayer service. Our authority for requesting information with this survey is 5 U.S.C. § 301, and 26 U.S.C. §§ 7801, 7803, and 7805. Data collected will be shared with IRS staff, but your responses will be used for research and aggregate reporting purposes only and will not be used for other non-statistical or non-research purposes. The information that you provide will be protected as required by law. Providing the information is voluntary; not providing all or part of the information requested will have no impact on you but may reduce our ability to address CAP taxpayers concerns regarding taxpayer service. By giving us your information, you consent to its use for this purpose. We may not conduct or sponsor, and you are not required to respond to, a collection of information unless it displays a valid OMB control number. The OMB number for this survey is [1545-1432]. Send comments regarding this burden estimate for completing the survey or any other aspect of this collection of

information, including suggestions for reducing this burden to: IRS, Special Services Section, SE:W:CAR:MP:T:M:SP, Room 6129, 1111 Constitution Avenue, NW, Washington, DC 20224.

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

Pacific Consulting Group, our contractor, conducts the survey.

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 data was collected within contractor's Federal Risk and Authorization Management Program (FedRAMP) compliant Qualtrics survey platform and stored within the contractor's Microsoft Azure Government cloud servers which meet the security requirements of IRS Publication 4812. Data is stored in encrypted containers and disposed of using file shredding software upon completing of contract. Backups are purged using built-in program to Azure's ecosystem

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.)

Pacific Consulting Group complies with IRS physical and electronic security procedures as outlined in the contractors' Blanket Purchase Agreement. Pacific Consulting Group also undergoes annual data security audits by the IRS.

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.

Marketing Research and Senior Data Analysts will access and analyze survey data, which may include PII. PCG's Access Control Policy (ACP) provides security controls to restrict access to information and systems based on a business need to know.

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.

PCG utilizes Qualtrics for its online surveys. PCG only performs anonymous surveys, so no login or authentication mechanisms are used, but unique identifiers are used to track responses to invitations to monitor completion rates and generate follow up invitations. Qualtrics is a SOC 2 Type 2 certified organization and uses extensive, verified security procedures for all its operations, including session handling. Session handling includes issuance of a unique session ID upon initiation and a standard timeout period. Surveys with Qualtrics also use a unique identifier contained in the link that is in the email invitation that allows a user to return to a partially completed survey to finish the questions when desired, if the survey is active. Qualtrics is also a FedRAMP certified provider.

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

PCG utilizes Qualtrics for its online surveys. PCG only performs anonymous surveys, so no login or authentication mechanisms are used, but unique identifiers are used to track responses to invitations to monitor completion rates and generate follow up invitations. Qualtrics is a SOC 2 Type 2 certified organization and uses extensive, verified security procedures for all its operations, including session handling. Session handling includes issuance of a unique session ID upon initiation and a standard timeout period. Surveys with Qualtrics also use a unique identifier contained in the link that is in the email invitation that allows a user to return to a partially completed survey to finish the questions when desired, if the survey is active. Qualtrics is also a FedRAMP certified provider.

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

Only the contractor has access to the raw data. No data except aggregated data is provided to the IRS.

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

26.1 Is this First Amendment information that is used, collected, and/or maintained for this survey, received directly from the participant?

No

26.2 Is the First Amendment information used, collected, and/or maintained, received as a result of an authorized law enforcement activity?

No

26.3 Is the First Amendment information used, collected, and/or maintained, received as a result of a statute?

No

Interfaces

Interface Type

IRS or Treasury Contractor

Agency Name

Pacific Consulting Group

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Axway

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.

Correspondence Files and Correspondence Control - Use Qualtrics to survey participants and gather information on the program then records are destroyed after report is generated.

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

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.

Public customer service operations records. Records from operating a customer call center or service center providing services to the public. Complaints and commendation records; customer feedback and satisfaction surveys, including survey instruments, data, background materials, and reports.

What is the disposition schedule?

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

Data Locations

What type of site is this?

Environment

What is the name of the Environment?

Microsoft Azure for Government

What is the sensitivity of the Environment?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the Environment.

Microsoft Azure for Government

What are the incoming connections to this Environment?

Microsoft Azure for Government

What are the outgoing connections from this Environment?

Microsoft Azure for Government