

Survey PCLIA ID Number: 4558
Date of Approval: February 18, 2020

SURVEY DESCRIPTION

Full name and acronym of the Survey.

Taxpayer Authentication Time, SU-4558

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:

Approximately June 2020.

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?

1545-1349

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.

This focus group effort is a joint endeavor of the Wage and Investment (W&I) operating division and the Taxpayer Advocate Service (TAS). W&I agreed to a recommendation in the TAS 2018 Annual Report to Congress to conduct a survey to determine why many taxpayers often do not authenticate their identity soon after being notified by the IRS of the need to do so, before their refund will be released on their recently filed tax return. W&I and TAS agreed that before a good survey could be constructed, focus groups with effected taxpayers needed to be held first in order to design a viable survey instrument. We are seeking to conduct these focus groups to determine why many taxpayers wait a long time before authenticating their identity. The IRS does not know if the delay is simply due to taxpayer preference, because the IRS notices are not being received or read, or because IRS processes make it difficult for the taxpayer to quickly authenticate their identity. The IRS hopes to learn the primary reasons for delays in authentication to determine if altered IRS processes could improve the time it takes for a taxpayer to authenticate his or her identity. Reducing the time to authentication would reduce taxpayer burden and benefit taxpayers by ensuring that legitimate refunds are processed faster. As indicated previously, the results of these focus groups may be used to develop a survey for impacted taxpayers.

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:

Biometric Identifiers

Name

Mailing address

Phone Numbers

E-mail Address

Are there other types of PII collected in the Survey?

Yes

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

An audio recording of the focus group will occur in order to correct and supplement the notes taken from the focus group.

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 00.003 Taxpayer Advocate Service and Customer Feedback and Survey Records

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:

The primary purpose in requesting this information is to better understand why some taxpayers delay in authenticating their identity when the IRS requests identification before it will release the taxpayer's refund. Such an understanding can help the IRS change its processes to increase the likelihood of quicker taxpayer identification and a quicker release of the refund. Our authority for requesting this information is 5 USC and the IRS Restructuring and Reform Act, which requires the IRS to improve customer satisfaction when possible. Providing the information is voluntary. We encourage you to participate in the focus groups, so we can improve our service to you. If you do not participate, IRS will not be able to have the benefit of your insight to improve its customer service.

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)?

Yes

List the source that the PII is extracted or derived from.

Name: Individual Master File
Transmission Method: Secured E-MAIL
ISA/MOU: No

Name: W&I RIVO
Transmission Method: TAS
ISA/MOU: No

Does the data come from other sources?

No

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?

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 selection will be a stratified random sample based on the time elapsed between notice by the IRS of the need to authenticate and the date the taxpayer authenticated. The population to be sampled from will be the taxpayers whom were mailed a notice between the beginning of filing season and the end of April 2020 requesting the taxpayer verify his or her identity so that the claimed refund can be released. The population will be stratified by categories of the

length of time between the IRS notice and the taxpayer authentication to account for "no-shows".

How are participants notified of the Survey?

These are focus groups however, the participants will be contacted by mail to see if they wish to participate. Participants will agree to participate in the focus groups by contacting the IRS via a toll-free number or email. IRS personnel will contact selected volunteers to confirm their eligibility and to notify them of their selection to participate in the focus group.

Is the Survey voluntary?

Yes

How is notice given that the Survey is optional?

The letter, inviting the taxpayer to participate, informs the potential respondent that the focus group is voluntary. Additionally, if the participant volunteers, the TAS screener will ask whether the participant is concerned about a verbal recording of the focus group session. Volunteers who do not want to be recorded will not be selected for participation in the focus groups. Focus group participants will be reminded that they can discontinue with the focus group session without penalty.

How will the Survey be conducted?

Other

Please explain:

We plan to conduct a total of four focus groups in four diverse areas of the United States. The final locations will be determined from an analysis of the number of potential focus group participants within relatively close proximity to a site where focus groups facilities are available. A moderator's guide has been developed for the focus group moderator and a note-taker will also attend the focus group sessions. An audio transcript of the focus group will be used to correct and supplement the notes from the focus group sessions.

SURVEY PROCESS

Does the IRS administer or perform analysis of the survey?

Both

Provide the name of the IRS office:

Wage and Investment Refund Integrity Verification Office and Taxpayer Advocate Service.
We plan to conduct four focus groups.

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

Neither

INFORMATION PROTECTION

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

TAS and W&I will prepare a summary report of the focus group sessions. The report will contain aggregate data from the participant's response to the questions in the moderator's guide and an overall synopsis of the findings. The findings from all four focus groups will be synthesized into one final report. No data will be attributed to any individual participant.

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.

Official copies of TAS Microsites information are maintained in accordance with Records Control Schedule (RCS) 9, item 99 for Taxpayer Advocate, published in Document 12990. Copies maintained for ease of reference can be destroyed when superseded, obsolete, or no longer needed. Audio recordings of the focus groups will be destroyed within 30 days of the last focus group.

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?

The information of potential participants will only be transmitted by secure email or stored on an I.T. server. Participants in the focus will only be identified by first name during the focus group session and the note taker will not record any of the information provided as coming from any particular person. No participant contact information will be retained.

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

No

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