

Survey PCLIA ID Number: 5556
Date of Approval: October 09, 2020

SURVEY DESCRIPTION

NOTE: All questions will refer to 'Survey' but also apply to a telephone interview or focus group.

Full name and acronym of the Survey.

Tax Pro Account User Testing Fall 2020, SU-5556

What type of information collection will be used?

Survey

Is this a new Survey?

Yes

Which Business Unit (BU) is requesting the Survey?

Deputy Commissioner Services & Enforcement

Who will the Survey be administered to?

External Survey (Taxpayers or Others)

Is your Survey a Customer Satisfaction or Taxpayer Experience Survey?

Yes

Does the information collection request require OMB Clearance?

No

Does this Survey have a Statistics of Income (SOI) number?

No

Is this a reoccurring Survey?

No

Provide the date the Survey will begin and end. (1-year expiration date)

Beginning quarter:

4 – July-September

Ending quarter:

4 – July-September

GENERAL BUSINESS PURPOSE

What is the general business purpose of this Survey? Provide the reason for the Survey and the benefits to the IRS mission.

This study will focus on evaluating the features of Tax Pro Account in a one-on-one interview format. In the first part of the study, tax professionals will interact with a prototype version of the application and answer interview questions from a moderator. In the second part of the study, taxpayers will interact with a prototype version of the Online Account application and answer interview questions from a moderator. Tax Pro Account is a secure online self-service portal for tax professionals and a complementary interface within individual Online Account for taxpayers, that enables the establishment and management of a tax pro/taxpayer authorization relationship, e.g., Power of Attorney and Tax Information Authorization. The main goals are to determine whether tax professionals can use the Tax Pro Account application, including requesting power of attorney and tax information authorizations from a taxpayer, evaluate tax pro expectations and whether they would use Tax Pro Account Release 1, and determine whether taxpayers can complete power of attorney and tax information authorizations that their tax pro has sent to them.

PII DETAILS

Does the Survey use, collect, receive, display, store, maintain, or disseminate PII, or is PII (names, addresses, email addresses, etc.) used to select participants?

Yes

Please specify the types of PII:

Name
Phone Numbers
E-mail Address
Biometric Identifiers
Employment Information
Tax Account Information
Centralized Authorization File (CAF)

Are there other types of PII collected in the Survey?

Yes

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

During tax professional participant screening, occupation type, length of time within job, primary client type, and age range are collected. During the testing session, tax professionals will be asked if they have a CAF number but will not be asked to share it during the session. They will also be asked how many Form 2848 and F8821s they handle in a given year (but will not be asked for specifics about any of them). During taxpayer participant screening, tax filing method, age range, balance due, and citizenship are collected. During the session, participants will be asked if they have ever processed a power of attorney or tax information authorization request. All of these data elements are aggregated and de-identified. Recordings and transcripts will not be produced.

Is any PII data collected, disclosed, or studied on employees, taxpayers, stakeholders or other individuals who choose not to participate?

Yes

Describe the PII that is collected.

First and last name, email address and phone number.

Does the Survey use, collect, receive, display, store, maintain or disseminate linkable data (gender, ethnicity, parts of address, tax filing information, etc.) or use linkable data to select participants?

No

PRIVACY ACT & SYSTEM OF RECORDS NOTICE

Does your survey concern any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence? An identifier may be a symbol, voiceprint, SEID, or other personal identifier that is used to retrieve information.

No

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 himself or herself. Do Survey participants provide information about themselves?

Yes

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 Internal Revenue Service (IRS) can take to improve our services to you. We are interested in collecting trends on the taxpayer experience, and individual responses will never be singled out. Please also note, that your results are anonymous, and reported as a summary of everyone we talk to. 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. Your participation is entirely voluntary, and you are free to exit the session at any time. While we would like the benefit of your insight to improve our website and service to you, there are not adverse consequences to you to not taking the survey. This interview should take approximately 20-30 minutes.

Privacy analyst agreement date.

9/25/2020

INCOMING PII INTERFACES

Does the employee/taxpayer PII come from the IRS, Treasury, or other Government system(s), application(s) or data base(s)?

No

Does the employee/taxpayer PII come from external resources (contractor, subcontractor, etc.)?

Yes

Identify the external resource(s) the PII data is extracted/derived from, how the data is transmitted, and is there a reciprocal agreement.

Name: UserWorks Inc.

Transmission Method: The information is self-reported by the respondents who volunteer to participate in UserWorks Inc. market research studies. UserWorks plays a specialized role on an ad hoc basis to provide user research, recruiting, and facilitation services on demand for Booz Allen Hamilton. They are engaged as a simple fee for service vendor under existing oral disclosure consent (ODC) contract parameters with every instance formally pre-approved by our client leadership, UX Research client lead, and the TO32 COR.

ISA/MOU: 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 - the results are sent to OPM.)

No

Are the Survey results disclosed to any other sources? (Contractor, Sub-contractor etc.)

No

SURVEY PARTICIPATION

Explain how the participants are selected. Include a detailed description. (If the selection is random, explain the process.)

Participants are recruited from a database maintained by UserWorks. All participants have voluntarily opted into a number of potential market research studies. Tax Pro participants for this survey must: 1. Be at least 18 years of age. 2. Be either a CPA, Enrolled Agent, or Tax Attorney. 3. Have been in the tax professional field for more than one year. 4. Considers their primary client base to be that of individual taxpayers (as opposed to businesses). Taxpayer participants must: 1. Be at least 18 years of age. 2. Be a US citizen. 3. Be the person in their household who handles taxes. 4. Has filed taxes with a tax professional for at least the past five years. 5. Have owed taxes at least once within the past five years.

How are participants notified (letter, postcard, email etc.) of the Survey?

A "call for participants" email will be sent by UserWorks (a third-party recruitment vendor) to individuals who have previously participated in UserWorks recruitment efforts and meet the study requirements. Those who are interested will be asked to complete a screener questionnaire via email or by phone by UserWorks. The remote or in-person interviews will be scheduled over email or by phone by UserWorks.

Is the Survey voluntary/optional?

Yes

How is notice given that the Survey is voluntary/optional?

The "call for participants" email states that participation is voluntary. During the session, the moderator will reiterate that participation is optional within the introductory section, "thank you for participating in this study. Today's session will take approximately 30-45 minutes. Participation in this study is voluntary and can be terminated at any time with no risk of penalty".

SURVEY PROCESS

How will the Survey be conducted?

Electronic

What survey application or tool is used to create the survey?

Web Based (Contractor or Third-party website)

Provide the website name/address.

Remote usability tests will be conducted via WebEx. Usability tests will be used to obtain qualitative information from participants. We will assess and gauge the usability and comprehension of the Tax Pro Account and Online Account applications and identify areas for improvements. At the scheduled date and time, the Booz Allen Hamilton moderator will speak with the respondent over a WebEx conference line. The respondent will use his/her own equipment to view and test the application over WebEx. For these remote sessions conducted over the WebEx (video and audio), observers will be able to watch the video and listen to the audio in real-time through WebEx. While observers will be able to see participants on a screen, only aggregated and de-identified PII will be shared. Information about a specific participant will never be attributed to specific responses or insights. Observers will be stakeholders from both Treasury/IRS and Booz Allen Hamilton: Treasury/IRS employees or their representatives who are either a) assisting with the administration of the user research activity or b) have a vested business interest in the insights from the user research activity. Booz Allen Hamilton (vendor) employees who work on administering the user research activity to include the moderator, project lead, notetaker, designers, and content creator/developer. There will be up to 10 observers each from Treasury/IRS and vendor (Booz Allen Hamilton). The moderator and designated notetaker will take the notes that will be used for report synthesis. Observation by stakeholders provides a number of benefits including, but not limited to, creating an empathetic connection to the taxpayer as they attempt to use a product or a website to achieve their goals; allows stakeholders to experience the participant's emotional and mental burden for themselves; and fosters collaboration and insights in order to improve the tax professional and taxpayer experience.

Are cookies used to prevent a participant from taking the Survey multiple times?

No

Do participants who have not taken the Survey receive a second notification?

No

Will the Survey be audio-taped?

No

Will the Survey be video-taped?

No

DATA SECURITY

Does the IRS administer or perform analysis of the survey?

Neither

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

Yes

Provide the name of the Contractor/Vendor:

Contractor: Booz Allen Hamilton and Subcontractor: UserWorks

Is the contractor in the continental United States (US)?

Yes

Is all work performed and retained within the continental US?

Yes

Provide the Cyber security approved security and encryption used when data is transferred electronically from the IRS to contractors and back to the IRS.

The deliverables will be two reports that highlight aggregated and de-identified user findings, insights and recommendations and will transferred via secure email.

Is data sent electronically?

Yes

Provide, in detail the information regarding the transfer back and forth from the IRS to contractors.

The PII will not be stored on IRS computers. UserWorks Inc. staff has a privacy policy (refer to attached document, UserWorks Practice and Policy--Handling PII of Research Participants, rev 3-26-2020.pdf) that precludes sharing PII with clients, including the IRS,

and has implemented a procedural firewall that prevents IRS Federal employees and the Booz Allen Hamilton client team supporting them from accessing the PII. In addition, the PII records for participants who have opted into their participant database are presently retained indefinitely, unless the participant opts-out (unsubscribes), in which case they, UserWorks Inc., delete their registration information from the database at that point. The PII from people that they recruit for U.S. Internal Revenue Service projects by other means (e.g., personal contacts, social media, contacts with community or professional organizations) which occurs on a one-time basis for a particular study, are deleted within 60 - 90 days.

How is the survey PII protected and stored when it is housed at a contractor's site, on contractor's computers? Provide detailed information regarding the physical and electronic security and protection of the data before, during, and after the Survey.

The procedure for handling research study data that contains personally identifiable information is described as follows: (1) Recruitment Screener: a) 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 UserWorks Inc. b) Access to these files will be limited only to certain UserWorks Inc. staff. (2) Participant Scheduling: a) Participant scheduling spreadsheets (often referred to as "grids") are managed by UserWorks Inc. staff. b) The origin file will be de-identified and stored for archival purposes in an encrypted file within UserWorks Inc. c) Access to these files will be limited only to certain UserWorks Inc. staff and Booz Allen Hamilton staff who are working on the project (e.g.: moderator, facilitator, note-taker) d) Any working copies will be destroyed within 60 days after a study is completed. (3) Informed Consent: a) An informed consent script will be read aloud to each participant by the moderator of the study.

Has a Contracting Officer or a Contracting Officer's Representative (COR) verified that contracts include all applicable clauses for data protection, and that all contractor employees who will have access to the data, have signed non-disclosure agreements and that the non-disclosure forms are on file with the COR.

Yes

The following people have access to the employee/taxpayer PII:

Contractor Users: Read-Only Moderate

Contractor System Administrator: Read-Only Moderate

SURVEY INFORMATION

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

The deliverables will be two reports that highlight aggregated and de-identified user findings, insights, and recommendations to improve the user experience of the Tax Pro Account application.

Are the results aggregated?

Yes

What is the minimum sample size?

Minimum of results from 20 participants

Explain the precautions taken, to ensure the survey results will not be used for any other purpose, not listed in question 7, General Business Purpose.

Survey results will not be shared directly with IRS. UserWorks Inc. staff maintains a list of who participated in each study. This information is not forwarded to the IRS.

Does the administrator of the Survey have access to information identifying participants?

Yes

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

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 Userworks. Access to these files will be limited only to certain UserWorks staff. In cases where participant is experiencing technical difficulties during the study, their phone number is provided to Booz Allen Hamilton to assist.

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

At the beginning of each session, the study's moderator will read an informed consent script aloud to each participant. Participants will be informed that they can refuse to continue with the session at any point and no actions will be taken against them.

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 deliverables will be two reports that detail aggregated user perceptions and usability issues containing no PII.

RECORDS SCHEDULE

Are the Survey records covered under a General Records Schedule (GRS, IRS Document 12829) or has the National Archives and Records Administration (NARA) approved a Records Control Schedule (RCS, IRS Document 12990) for the retention and destruction of this Survey and supporting documentation?

Yes

How long are the records required to be held under the corresponding GRS or RCS and how are they disposed of? Explain how long any data will be retained by the contractor if they are conducting the Survey on behalf of the IRS. In your response, provide the GRS or RCS chapter number, the specific item number, and records series title.

The survey will be managed using GRS 6.5, Item 010 Public Service Operations Records, temporary. Destroy 1 year after resolved or when no longer needed for business use, whichever is appropriate. Any additional records developed from the study 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. The PII records for people in UserWorks opt-in participant database are presently retained indefinitely, unless they opt-out (unsubscribe), in which case User Works deletes their registration information from the database at that point. The PII from people that they recruit by other means (e.g., personal contacts, social media, contacts with community or professional organizations) which occurs more on a one-time basis for a particular study, are also retained indefinitely, so that they can contact them for future studies that have similar requirements. Such participants are encouraged to register in User Works participant database so that they would see the email announcements of all subsequent studies. If they are not interested in that level of involvement, UserWorks asks if they are willing to be contacted if there is a future study that they may qualify for. Almost all participants agree to that. But if they don't, User Works deletes their PII at that point. In each of UserWorks email announcement messages about current studies there is a link to unsubscribe from receiving these announcement messages. If someone clicks this link, or sends a separate email, or calls by phone and requests to unsubscribe, they delete their PII from the User Works participant database at that time. Likewise, those who have agreed to be contacted for specific future studies, can opt-out (request to have their PII deleted) at any time. The data records from a given study are anonymized by being coded with an assigned participant number that is specific to that study. The key file that ties these anonymized records to PII (contact information for the people who participated in that study) are also retained indefinitely, in case any questions

should arise about the data that would require further contact with a given participant (e.g., "what did you mean by ..."). If anyone should request that User Works deletes ALL PII about them UserWorks will delete their PII from this key file as well but would retain the anonymized data in order to preserve the integrity of the data records from that study.

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, freedom 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

RESPONSIBLE PARTIES

OFFICIAL USE ONLY