

Survey PCLIA ID Number: 5653
Date of Approval: December 28, 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.

MITRE Research Project: Understanding Taxpayer Motivation, SU-5653

What type of information collection will be used?

Telephone Interview

Is this a new Survey?

Yes

Which Business Unit (BU) is requesting the Survey?

Wage and Investments

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?

Yes

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

Yes

Is this a reoccurring Survey?

No

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

Beginning quarter:

2 – January-March

3 – April-June

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 research project will explore taxpayer motivations for selecting their return preparation and filing method. As the first of two parts (the second part is covered under Survey PCLIA #5688 submitted separately), MITRE will conduct 25-30 one-on-one phone interviews with a sample of taxpayers to pre-test core survey questions and generate theories about what drives taxpayer filing behavior. Other activities include: develop an interview protocol, recruit for interviews with incentive, conduct interviews, and analyze data. This research will provide valuable insights into taxpayer behavior and assist IRS communication efforts encouraging electronic filing and use of the Free File program.

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

Mailing address

Phone Numbers

E-mail Address

Tax Account Information

Are there other types of PII collected in the Survey?

No

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.

As part of the recruitment process, the researchers will use names, addresses, filing method (do-it-yourself (DIY) software, paid preparer, paper, and free government programs (e.g., Free File, VITA, TCE)).

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?

Yes

List the linkable data applicable to this Survey.

The linkable data elements include: 2018 household adjusted gross income range, Age, Educational level, IRS notices, Participant ID number, Filing method (do-it-yourself (DIY) software, paid preparer, paper, and free government programs (e.g., Free File, VITA, TCE)).

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.

Yes

Enter the SORN number(s) and the complete name of the SORN(s):

IRS 24.030 Customer Account Data Engine Individual Master File

IRS 00.001 Correspondence Files and Correspondence Control Files

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?

No

Privacy analyst agreement date.

11/5/2020

INCOMING PII INTERFACES

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

Yes

List the source that the PII is extracted or derived from, how the data is transmitted, and if there is an Interconnection Security Agreement (ISA) or Memo of Understanding (MOU).

Name: Compliance Data Warehouse (CDW)

Transmission Method: Members of the research team including the MITRE contractors (who are part of a Federally Funded Research and Development Center, FFRDC) all have secure access to IRS databases we will use to select the sample of invited interviewees.

ISA/MOU: Yes

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

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.)

Yes

Identify who the information is disclosed to, how the data is transmitted, and if there is a reciprocal agreement.

Organization Name: MITRE

Transmission Method: Secure email

ISA/MOU: Yes

SURVEY PARTICIPATION

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

For these interviews, letters will be sent to 1200-1500 taxpayers, randomly selected from the Compliance Data Warehouse (CDW) to include four subsets of filers in terms of filing methods: do-it-yourself (DIY) software, paid preparer, paper, and free government programs (e.g., Free File, VITA, TCE). MITRE will select the initial taxpayers to be included in the mailout and will provide addresses and a contact letter to IRS Distribution for mailing. Taxpayers will be directed to a MITRE webpage to gather some basic information and to arrange a call-back in order to set up an interview time if they are interested in participating. Taxpayers will be offered a \$60 gift card for participating in the 60-minute interview. After the desired numbers of responses are received, the website will be revised to reflect that the maximum number has been met and the survey is closed.

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

Potential interview subjects will be contacted by letter and asked to participate. There will be only one letter sent with no plans for any follow-up reminders.

Is the Survey voluntary/optional?

Yes

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

The recruitment letter includes the sentence: "We are looking for volunteers to participate in a research interview."

SURVEY PROCESS

How will the Survey be conducted?

Phone

Explain the procedure. (Random Digit Dialing, Calling List)

The phone interviews will be scheduled with the subjects who respond to the recruitment letter. No one will receive an unexpected phone call.

Will the Survey be audio-taped?

Yes

Provide the consent method and statement.

Interview subjects will hear the pertinent details of the consent form at the beginning of their call and have their consent recorded with their name by audio. Recording: This interview will be recorded by the researcher with your consent. The recording of the interview will not identify you by name and will be destroyed upon completion of this research study. This consent will be also be recorded. The consent will identify you by name and will be kept on file. Participant's Verbal Consent: Please state that I hereby consent to take part in this study.

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:

MITRE

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 only data transmitted between the IRS and MITRE will be when MITRE sends the list of names and addresses to the IRS for printing and mailing the invitation letters. MITRE will send the list in a password-protected file through secure email. Both MITRE and IRS researchers have secure and independent access to the Compliance Data Warehouse. There will be no need for the IRS to transmit any data to MITRE.

Is data sent electronically?

Yes

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

As noted above, the only data moving between the IRS and MITRE are the names and addresses extracted from IRS databases and sent by MITRE to the IRS for the purpose of printing and mailing the invitation letters.

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.

MITRE has secure access to IRS systems and will use IRS laptops when accessing the PII necessary to create the sample of taxpayers to invite for the interviews. MITRE has an over-arching contract (attached) authorizing it to do research for IRS. Under that contract, IRS issues task orders for specific research projects. The contract is under IRC 6103(n), authorizing MITRE to have access to returns and return information when a research project requires it and all the prior requirements are in place (such as background checks on the relevant MITRE employees); the contract includes the confidentiality provisions for a 6103(n) contract. The task orders don't individually have all the confidentiality provisions; they are covered by the provisions in the main contract.

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 and Write High

Contractor Managers: Read and Write High

Contractor Developers: Read and Write High

Contractor System Administrator: Administrator High

SURVEY INFORMATION

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

MITRE will provide a summary narrative report of general themes gleaned from the interviews without any statistical information. The intent of this first part of the research is to pre-test the survey questions to be used in the second part of the research. These first findings are intermediate, and the IRS does not need individual-level detail.

Are the results aggregated?

Yes

What is the minimum sample size?

N/A

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.

MITRE will not share any information identifying any individual respondents and will not identify who from the sample were interviewed. The IRS will only receive summarized and aggregated results. For the following part of the Understanding Taxpayer Behavior study, MITRE will conduct an online survey of approximately 1,600 - 2,000 taxpayers in Spring 2021. To pre-test a subset of survey questions and learn more about taxpayer experiences prior to finalizing the survey MITRE will conduct this first part of the research using phone interviews of 25 - 30 taxpayers administered in December/January.

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?

The contractor will anonymize all results and keep all identifying records secure.

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

All results will be aggregated or anonymized such that the IRS cannot match any response to any particular subject nor will the IRS be able to identify which subjects from the sample participated in the interviews.

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?

N/A

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.

All records for the survey will be deleted or destroyed in accordance with approved retention periods. Any records will be managed according to requirements under IRM 1.15.1 and 1.15.6 and will be destroyed using IRS General Records Schedule (GRS) 5.8, Item 010 and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer. GRS may be superseded by IRS specific RCS in the future. Temporary. Destroy 1 year after resolved, or when no longer needed for business use, whichever is appropriate.

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