

Survey PCLIA ID Number: 5917
Date of Approval: March 08, 2021

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.

Low Income Tax Clinic (LITC) Focus Groups, SU-5917

What type of information collection will be used?

Focus Group

Is this a new Survey?

Yes

Which Business Unit (BU) is requesting the Survey?

National Taxpayer Advocate (HQ)

Who will the Survey be administered to?

External Survey (Taxpayers or Others)

Is your Survey a Customer Satisfaction or Taxpayer Experience Survey?

No

Is this a reoccurring Survey?

No

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

Beginning quarter:

2

Ending quarter:

3

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.

Congress has directed the IRS to conduct outreach to determine how to increase Low Income Tax Clinic (LITC) grantees in states that don't have a grantee. The report should assess why there are no successful grantees in those states, as well as include recommendations on how to enable new grant applications in these States. Within 120 days of enactment of this Act, the IRS shall report to the Committees on why there are no successful grantees in certain States and include recommendations on how to enable new grant applications in these States. The purpose of conducting these focus groups is to obtain information from a few current and past clinics on what obstacles they faced in becoming a LITC and how difficult the current reporting requirements are for them, so that the Taxpayer Advocate Service (TAS), which administers the LITC program for the IRS, can better determine what actions would facilitate the recruiting of LITCs in areas where there is no current coverage by a LITC.

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
Internet Protocol Address (IP Address)
Biometric Identifiers

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?

No

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.

TAS will use the email address of the LITC to solicit volunteers for the focus group triads. TAS will be able to determine the type of LITC and its location. The geographic location of the clinic is necessary to detect clinics in close geographic proximity to areas of the United States where there is no LITC coverage and to determine if the clinic primarily serves a rural or urban area.

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 00.003 Taxpayer Advocate Service and Customer Feedback and Survey Records

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.

2/13/2021

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: IRS Taxpayer Advocate Service

Transmission Method: TAS maintains a listing of LITCs including contact information

ISA/MOU: No

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.)

No

SURVEY PARTICIPATION

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

We will recruit nine current LITCs and former LITCS (within the last 5 years) to participate, with a goal of obtaining a mix of clinic types and a mix of LITCs serving both urban and rural areas from different states. An email requesting volunteers for the focus group will be sent to the LITCs. Subject to obtaining the desired mix described above, the first clinics who volunteer will be selected.

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

An email will be sent to the LITCs.

Is the Survey voluntary/optional?

Yes

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

Through the email soliciting volunteers (see attachment requested by a later PCLIA question)

SURVEY PROCESS

How will the Survey be conducted?

Electronic

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

Other

List the tool or application:

Government Zoom session (TAS holds a license for the Government approved version of ZOOM software).

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?

Yes

Other

Please explain.

Follow-up email.

Will the Survey be audio-taped?

Yes

Provide the consent method and statement.

We will announce the following statement: A voice recording will be made of this focus group session to ensure we capture the content of your comments accurately. If you do not wish to have your comments recorded, please disconnect from the Zoom meeting now. Thank you for your interest. The script requesting LITCs to participate will also advise potential participants of the planned recording of the focus groups.

Will the Survey be video-taped?

No

DATA SECURITY

Does the IRS administer or perform analysis of the survey?

Both

Provide the name of the IRS office administering the survey.

TAS Research and Analysis

Provide the name of the IRS office performing analysis of the survey.

TAS Research and Analysis

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?

No PII information will be stored on IRS computers.

Where and how is it stored and protected?

The voice recordings are never stored on IRS computer systems. The recordings are accessible by IRS personnel who only have a need to know. Otherwise, the voice recordings are locked in a secure cabinet.

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

No

SURVEY INFORMATION

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

A summary report consolidating the three planned triads (focus groups)

Are the results aggregated?

Yes

What is the minimum sample size?

A summary report combining the responses on the nine 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.

The final report will state the purpose for completing the focus groups was to assist in the response to the previously indicated Congressional directive.

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

No

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

Potential focus group participants will be contacted by the TAS LITC Program Office. Participants will only be identified by their first names. The discussion items will not request any personal information from the participants, only their views about obstacles the organization may face in becoming and remaining a LITC.

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

The sole purpose of these focus groups is to obtain information which could either be used to facilitate other organizations to apply to become a LITC or to prevent current LITCs from leaving the program. No information will be collected which could in any way be used to evaluate the performance of the LITC.

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 Internal revenue Manual (IRM) 1.15.1 and 1.15.6 and will be destroyed using IRS General Records Schedule (GRS) 6.5, 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