

Survey PCLIA ID Number: 4589
Date of Approval: April 06, 2020

SURVEY DESCRIPTION

Full name and acronym of the Survey.

IRS Taxpayer Compliance Burden Surveys - Surveys o, TCBS

Type of Survey:

Survey

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?

No

Is there a PCLIA for this Survey?

Yes

Enter the full name, PCLIA ID and acronym of the most recent Survey PCLIA:

IRS Taxpayer Compliance Burden Surveys (TCBS) - Surveys on a 3-year cycle

Enter the reference number (include SOI, OPC, TCBC or Other

TCBS 15-001

What is the approval date of the most recent Survey PCLIA?

6/27/2017 12:00:00 AM

Indicate the changes that require this update:

PCLIA Expired

Were there other changes not listed above?

Yes

Please explain the changes:

Survey list. See section 4.a.

Is this a reoccurring Survey?

Yes

List the schedule or requested operational date(s) of when the Survey will be administered.

Surveys are fielded on a three-year rotation. The planned surveys and data collection dates are shown below. 2019 Individual Taxpayer Compliance (Post-Filing) Burden Survey 03/1/2020 - 05/31/2021 2020 Individual Taxpayer Special Survey 10/1/2020 - 12/31/2020 2021 Nonfiler/Late-filer Burden Survey 02/1/2022 - 12/31/2022 2019 Business Compliance (Post-Filing) Burden Survey 03/1/2020 - 12/31/2020 2019 Business Taxpayer Burden Survey 06/01/2020 - 12/31/2021 2021 Business Entity Special Survey 03/31/2022 - 05/31/2023 2021 Tax-Exempt Organization Special Survey 05/31/2022 - 05/31/2023 2019 Employment Tax Burden Survey 05/15/2020 - 12/31/2020 2019 Information Return Burden Survey 10/15/2020 - 03/31/2021 2020 Trust and Estate Income Tax Burden Survey 06/01/2021 - 05/31/2022 2020 Estate Tax Burden Survey 10/01/2021 - 05/31/2022 2020 Gift Tax Burden Survey 10/01/2021 - 05/31/2021 2021 Pension Plan Burden Survey 12/01/2021 - 05/31/2022 2021 Excise Tax Burden Survey 02/01/2022 - 12/31/2022 2021 Other Taxpayer Segment Special Survey 03/31/2022 - 05/31/2023

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?

1545-2212

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 is an over-arching request to cover all IRS Taxpayer Compliance Burden Surveys that are conducted on a 3-year cycle. These surveys are : 1) Taxpayer Compliance Burden Survey, 2) Business Taxpayer Burden Survey, 3) Business Compliance Burden Survey, 4) Employment Tax Burden Survey, 5) Information Return Burden Survey, 6) Tax-Exempt Organization Burden Survey, and 7) Trust and Estate Income Tax Burden Survey, 8) Estate Transfer Tax Burden Survey, 9) Gift Transfer Tax Burden Survey, 10) Pension Plan Burden Survey, 11) Excise Tax Burden Survey, 12) Nonfiler/Late-filer Burden Survey, 13) Individual Taxpayer Special Survey, 14) Business Taxpayer Special Survey, 15) Tax-Exempt Organization Special Survey, and 16) Other Taxpayer Segment Special Survey . The Internal Revenue Service (IRS) currently employs the IRS Taxpayer Burden Model to estimate taxpayer compliance burden (time and out-of-pocket costs) imposed by the federal tax system on individual and business taxpayers. The objectives of the IRS' long-term investment in this model and the further development and expansion of this model is to provide information to the Treasury Office of Tax Analysis, and IRS Executives and Operating Divisions for assessing the impact of programs on taxpayer burden, assessing the role of burden in tax administration, and to fulfill the IRS's obligations to OMB and Congress for information required by the Paperwork Reduction Act. In addition, the model supports tax policymaking by permitting estimation of the impact of proposed legislation on taxpayer burden before laws are enacted. The IRS Taxpayer Compliance Burden Surveys obtain statistically representative data that is used to update and validate the existing model and expand the model to cover more taxpayer segments (e.g., tax-exempt organizations, employers, trusts and estates) Data gathered under these surveys are not available in IRS administrative data and cannot be observed directly.

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:

Name

Mailing address

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

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
IRS 24.030	Customer Account Data Engine Individual Master File
IRS 24.046	Customer Account Data Engine Business Master File
IRS 42.008	Audit Information Management System
IRS 26.019	Taxpayer Delinquent Account Files
IRS 26.020	Taxpayer Delinquency Investigation Files
IRS 22.061	Information Return Master File
IRS 34.037	Audit Trail and Security Records
IRS 50.222	Tax Exempt/Government Entities (TE/GE) Case Management Records
IRS 24.047	Audit Underreporter Case Files
IRS 44.001	Appeals Case Files

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:

Privacy and Paperwork Reduction Act Notice Our authority for requesting information with this survey is 5 U.S.C. § 301, and 26 U.S.C. §§ 7801, 7803, and 7805 and the Paperwork Reduction Act. The information you provide allows the IRS to analyze the role of taxpayer burden in tax administration. This information is also used to fulfil the IRS's statutory obligations to the Office of Management and Budget and Congress for information required by the Paperwork Reduction Act, and to provide tax policy analysis support to the Office of Tax Analysis at the Department of the Treasury. This information will also help us to better understand taxpayer needs and burden reduction opportunities. 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 such as direct enforcement activities. The information that you provide will be protected as required by law. We estimate that it will take 15 to 20 minutes to complete this survey, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. 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 taxpayer concerns regarding paperwork reduction. 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 1545-2212. Send comments regarding this burden estimate 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:S, Room 6129, 1111 Constitution Avenue, NW, Washington, DC 20224.

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: Compliance Data Warehouse (CDW)

Transmission Method: Electronic

ISA/MOU: No

Name: Returns Inventory & Classification System (RICS)

Transmission Method: Electronic

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.

Participants are selected using a stratified random sample in order to obtain a statistically representative sample of all relevant taxpayers in the survey population for the survey year. The sampling approach is designed to ensure that key taxpayer subgroups are adequately represented in the study findings. The stratification categories are dependent on the taxpayer population being surveyed. See "Stratification and Sampling Plans_TCBS_111319.docx" attached, for examples of stratifications and sampling methodologies used for IRS Taxpayer Compliance Burden Surveys.

How are participants notified of the Survey?

A first contact letter on IRS letterhead is sent to each respondent. The letter explains the purpose of the survey, provides a URL to an IRS site to support the validity of the survey, and indicates when the survey should arrive.

Is the Survey voluntary?

Yes

How is notice given that the Survey is optional?

The first contact letter states clearly that participation is voluntary. In addition, the letter that is sent in the survey packets and the follow-up postcards that are sent to nonrespondents contain language that indicates that participation is voluntary. The frequently asked questions section of the survey instrument also includes the statement "Participation is voluntary."

How will the Survey be conducted?

Web Based

Explain the procedure:

The contractor will send a hardcopy letter to each respondent in the survey population, inviting them to take the survey online. The letter will provide a website URL which respondents can use to access the online survey, as well as information on the survey and assurances that participation is voluntary and that results will be used for research purposes only. The web survey will use session cookies, which are temporary and only available during an active browser session. The online survey and associated database will reside on the contractor's server.

Mail

Explain the method for choosing participants:

All survey participants receive a paper copy of the survey by mail. Respondents have the option of responding to the survey by mail, via the web, or by phone.

SURVEY PROCESS

Does the IRS administer or perform analysis of the survey?

Both

Provide the name of the IRS office:

RAAS:KDA:Taxpayer Behavior Lab

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

Administer

Provide the name of the contractor/vendor:

Westat, Inc. and Fors Marsh Group

Has a Contracting Officer or Contracting Officer's Representative (COR) verified:

That all applicable FAR requirements are met to engage a contractor to perform the survey?

Yes

That all required "non-disclosure" clauses are contained in the contract.

Yes

That all contractor employees who will have access to the data have signed non-disclosure agreements and the non-disclosure forms are on file with the COR.

Yes

What is the level of access and background investigation completed on contractor employees prior to access to PII about employees or taxpayers? Any contractor or subcontractor who will have access to the PII should have at least a "Moderate Risk" (NACIC) investigation. See Publication 4812 - Contractor Security Controls.

Contractor Managers: Read-Only Moderate

INFORMATION PROTECTION

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

All results will be reported in the aggregate. No PII will be provide to business owners.

Can you confirm that employees or taxpayers who participate in the survey cannot be identified under any circumstances?

No

Please explain:

Survey participation is never disclosed; however, survey responses are not anonymous. We select participants from the administration data, and as a result, know who they are. Participants are never asked to disclose personally identifiable information.

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?

N/A

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.

The IRS Taxpayer Compliance Burden Survey data and/or results are potentially scheduled. 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) 6.5, Item 010 and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer. Temporary: The recommended retention is destroy after 6 years. This GRS may be superseded by an IRS specific RCS in the future for future reference and research. Once it is determined that responses from paper survey instruments have been correctly recorded in our response database, the paper surveys will be destroyed as provided under GRS 5.2 Item 020. Intermediary records. DAA-GRS- 2017-0003-0002 below: GRS 5.2 Item 020. Intermediary records. DAA-GRS- 2017-0003-0002 input or source records, which agencies create in the routine process of creating, maintaining, updating, or using electronic information systems and which have no value beyond the input or output transaction: hardcopy input source documents where all information on the document is incorporated in an electronic system. Temporary. Destroy upon verification of successful creation of the final document or file, or when no longer needed for business use, whichever is later. The database remains unscheduled.

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?

Under the terms of the contract, the contractor agrees to abide by the appropriate information security clauses covering the protection of sensitive information. This includes compliance with OMB Circular policy M-06-16 concerning implementation of protections during transportation of PII. All employees on this contract shall submit signed non-disclosure forms and complete IRS information security training. Information Technology (IT) Cybersecurity has conducted a site review in order to inspect the contractor's facilities and operations for compliance with contract safeguard, and IRS and Governmental requirements. Any weaknesses, security, or privacy issues were addressed by the contractor.

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

Yes

Please provide the Cyber security approved security and encryption used when data is transferred electronically from IRS to Contractors and back to the IRS.

Data are encrypted and password protected using IRS approved SecureZip software.

When data is not sent electronically, provide in detail the information regarding the transfer back and forth from the IRS to contractors?

Not applicable.

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

The surveys are conducted at the contractor's site. Under the terms of the contract, the contractor agrees to comply with OMB policies and Treasury/IRS specific policies, procedures and guidance to protect sensitive information, as well as information security guidance and best practices established by the National Institute of Standards and technology (NIST).

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