

Internal Revenue Service
SURVEY PRIVACY IMPACT ASSESSMENT (PIA) for
W&I-CAS-Adjustments Customer Satisfaction Survey
(OMB#1545-1432)
CS-12-384

Authority: Office of Management Budget (OMB) Memorandum (M) 03-22, OMB Guidance for Implementing the Privacy Provisions of the E-Government Act of 2002 & BRRM PVR #10- Privacy Accountability and #21-Privacy Risk Management, and the Privacy Act of 1974 (as amended).

Date: 10/03/2012

SOI Control Number (if applicable): CS-11-299 (last year)

SECTION I - INTRODUCTION

Full Survey Name, and Acronym: *if this is a reoccurring survey, please show date*
Customer Account Services (CAS) Adjustments Customer Satisfaction Survey, continuous

General Business Purpose of Survey: *provide a clear, concise description of the survey, why it's needed and the benefits to the Mission of the Service*

The survey is conducted as part of the IRS agency-wide initiative to monitor and improve taxpayer satisfaction within the Customer Account Services (CAS), Adjustments program. To ensure that the Adjustments program is meeting the needs of the taxpayers, feedback from external customer satisfaction surveys is critical for assessing the customer's perception of our products and services. This is a mail survey conducted on a monthly basis by the contract to assess customer satisfaction with the Adjustments process by drawing a sample via a random process at each of the 10 Adjustments Sites.

The primary purpose for requesting this information is to help the IRS improve its service to taxpayers. Our authority for requesting the information is 5 USC and 26 USC 7801.

Providing information is voluntary. However, if you do not answer all or part of the survey questions, the IRS may lack information it could use to improve taxpayer service. The information you provide may be disclosed to an IRS contractor when authorized by law. The contractor is required to follow confidentiality protections required by the Privacy Act and /or Internal Revenue Code section 6103.

Requested Operational Date: January 1, 2013

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List all System of Records Notices (SORN) that apply:

00.001: Correspondence Files and Correspondence Controls
00.003: Taxpayer Advocate Service and Customer Feedback and Survey Records
22.062: Electronic Filing Records
24.030: Customer Account Data Engine Individual Master File
24.046: Customer Account Data Engine Business Master File, formerly BMF
34.037: IRS audit trail and security records system

SECTION II – ABOUT THE SURVEY

1. What persons will the survey be administered to: *IRS employees or taxpayers – must list all PII data used to select participants, or that will a part of the survey questions*

a. IRS employees, managers or executive service (Yes) or (No): No

1. List all PII data used in the survey, or to select participants

The contractor will be provided with all of the data shown below from the Adjustments Operations Unit. This information is provided to the Contractor on a “Monthly Basis” so that the survey is sent to the randomly selected participants.

Name and Address; Filing Status; DOB; AGI, taxable income; Business Operation Division (BOD) code, e-file indicator, IRS received date, case closure date, tax form filed, taxpayer’s issue, correspondence type, tax period, discrepancy date, discrepancy amount, current service center, resolution process code, disposal code, and most recent IRS Notice sent.

It is critical that the information above be provided to the contractor so that we can obtain the analysis we need to develop our reports.

At the end of the survey we ask if you would like to participate in future research if the answer is yes we request telephone # and email address.

b. Taxpayers (Yes) or (No) : Yes

c. Others: NA

2. Explain how participants are chosen: (detailed description on method & reason of selection, if random, explain)

Participants are randomly selected from taxpayers who have corresponded with the Adjustments Operations Division with technical and account inquiries. Such as, resolving customer account issues; providing account settlement; (payment options), and/or working other technical/account related issues (i.e. amended tax returns). The W&I Adjustments Operations Division provide the “data” file of the randomly selected participants to the Contractor on a monthly basis.

W&I Adjustments Operations is the source of the extracted data provided to the Contractor. The sampling plan will include the target population and sampling frame, sampling specifications, expected reliability of the sample estimates, sampling limitations, preliminary sampling weights, and the strategy for achieving target quotas within key strata. Sample plans are followed by IRS based on expected volumes in each site. Names and addresses are collected in a data base. Each site forwards their Access database monthly to the W&I Accounts Management Headquarters office. These are encrypted data files sent electronically with Secure Messaging. Accounts Management Program Management/Process Assurance (PM/PA) analysts consolidate the data and forward to the contractor via secured electronic transfer.

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Each month, the contractor will draw a stratified random sample from the sampling data file in accordance with the sampling procedures. When the data is return to the IRS from the contractor, it contains variable coding. This means that no "taxpayer" can be identified. We do not send it to the contractor in variable coding.

- a. **List the IRS, Treasury or other Government system(s), applications or data bases that the employee/taxpayer PII data is extracted or derived from. If data comes from other sources, give complete title of the system.**

W&I Adjustments Operations is the source of the extracted data provided to the Contractor. No other data bases are used.

3. Is the survey voluntary? (Yes) (No): Yes

- a. **How is notice given that the survey is optional?**

Respondents are invited to participate via letters and notice is given at the beginning of the survey. The following language is written at the top of the survey:

"The IRS is trying to improve the service it provides taxpayers. You can help in this important mission by answering the questions below. This survey is voluntary and should take less than 7 minutes to complete. Your responses will be kept as anonymous as allowed by law to the IRS. If you have any questions about this survey, you may call the Survey Helpline at 1-800-521-7177. "

The following language is sent to the participant in Letter 1, which is our Pre-Note Letter:

"The primary purpose for requesting this information is to help the IRS improve its service to taxpayers. Our authority for requesting the information is 5 USC and 26 USC 7801. Providing information is voluntary. However, if you do not answer all or part of the survey questions, the IRS may lack information it could use to improve taxpayer service. The information you provide may be disclosed to an IRS contractor when authorized by law. The contractor is required to follow confidentiality protections required by the Privacy Act and /or Internal Revenue Code section 6103."

4. Is any identifiable data collected, shared or studied on employees or taxpayers who choose not to participate? (Yes) (No): No

5. How will the survey be conducted?

- a. **Electronically** (explain delivery method & if cookies are used) No
- b. **Phone** (explain procedure, and provide script) No
- b. **Mail - Yes** (explain method for choosing participants, and provide example of cover letter to the participants)

The contractor collects data via a mail survey using a four wave strategy. The survey is conducted on a monthly basis by the contractor via US postal mail. The four wave strategy includes 1) an advance letter about the survey; 2) the initial survey with a cover letter; 3) a postcard reminder; and 4) a second letter and survey to non-respondents. No SSN's are displayed on the postcard or any letters.

- d. **Other: No**

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6. Who will conduct the survey? Contractor ()

a - IRS conducted (name the office that will conduct the survey):

1. - What information/results will be provided to the business owners (IRS requestors) of the survey? We need to know that the employees or taxpayers who will participate cannot be identified under any circumstances, and no adverse actions can be taken against participants regarding their answers.

When the data is return to the IRS from the contractor, it contains variable coding. This means that no “taxpayer” or PII data can be individually identified. See below.

2. 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 for any reason?

No raw or aggregated data will be provided to the IRS. The contractor returns the data using variable coding and none of the taxpayer information can be identified. Below is an example of the variable coding.

ADJWIXXXX130110790	10790	3	3	2	Y		AZ	85331	2	4
ADJWIXXXX130110817	10817	3	6	2			FL	34239	2	4
ADJWIXXXX130111159	11159	3	4	3			GA	30030		
ADJWIXXXX130110288	10288	3	1	4	Y		MI	48307	2	3

b. Contractor conducted (business name of contractor/subcontractors involved) (names will be redacted before publishing at irs.gov)

1 - Has a Contracting Officer or a COR verified that:

- all applicable FAR requirements are met to engaged a contractor to perform the survey; Yes
- that all required “non-disclosure” clauses are contained in the contract, and; 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

c. - If question 6b contains any “no” answer, please explain why:

d. - What is the level of background investigation completed on contractor employees prior to access to PII information about employees or taxpayers? Any contractor or subcontractor who will have access to employee or taxpayer PII data, must have at least a “Moderate Risk” (NACIC) investigation.

The level of background investigations completed on the contractor and its employees prior to access to PII information about taxpayers range from Low to Moderate Risk, depending upon the position descriptions submitted to

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CSM. This will include the NACI check as well as any other IRS checks related to being a lawful permanent registrant, registering for the military and financial checks.

e - What information will the contractor provide to the business owners (IRS requestors) of the survey? *We need to know that employees or taxpayers who participate cannot be identified and no adverse actions can be taken against participants regarding their answers.*

No information will be provided to IRS that in any way identifies the survey respondents. Refer to question #6-2 above. The contractor will also provide the IRS with the following goods/services if (exercised) some of the tasks are optional:

- Project Planning/Conference Call Kick-Off Meeting
- Develop/Test Monthly Sampling Plans
- Monthly Survey Administration
- Formatting of Survey Correspondence Letters
- Monthly Data Files
- Help Desk Support Services
- Survey Revision
- Focus Groups
- Presentations

f. - If any employees or taxpayers identifiers will be provided to the business owner, explain the business reason: NA

7. How does the administration of the survey guarantee that the PII data regarding employees or taxpayers is not compromised, lost or stolen? *Explain Office of Cyber security approved security & encryption used if data is transferred from IRS office to contractors, and back to the IRS. If data is not sent electronically, you should include in detail, information about commercial courier services, or U.S. mail used to ship paper, tapes or electronic media back and forth from the IRS to contractors). Ensure that Cyber security approves the security and data encryption process used by the contractor.*

Cyber-security and National Institute of Standards and Technology (NIST) require data to be transferred via password protected encrypted disk via FedEx overnight mail (including return acknowledgement form,) through the Electronic File Transfer Unit (EFTU), or using the SecureZip data transfer method. Although EFTU and SecureZip are preferred, currently all methods are being used. Any time a bulk file encryption is used, requiring the sharing of an encryption phrase, the pass phrase will be communicated separately from the email/package, with an alternate method to communicate, e.g. Phone call to communicate pass phrase.

8. How is the survey PII data protected and stored? *If data is housed at a contractor's site, on contractor's computers, give detailed information about the physical and electronic security & protection of the data before, during, and after the survey.*

All data is required to be segregated from other non IRS data. In addition, all data at rest or in transport must be encrypted. Whenever information is stored on IT assets at the facility, the contractor must be compliant with the implementation of NIST 800-53, *Recommended Security Controls for Federal Information Systems & Organizations* controls.

9. Is any other Federal or State government data used to create the database of participants? (Yes) (No): No

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10. Are the survey results shared with any other Federal or State government office?

(Yes) (No): No

11. Survey Records - Retention and Disposal:

- a. - Cite any business owner policy IRM Chapter (including Sections/subsection) and IRM 1.15/Record Control Schedule (including item number) that described how the data is retained, stored and disposed of.

The Adjustment Customer Satisfaction Survey is unscheduled. A request for records disposition authority for this Survey (and other similar external surveys Service-wide) is currently being drafted with the assistance of the IRS Records and Information Management (RIM) Program Office. When approved by the National Archives and Records Administration (NARA), it is anticipated that instructions for this Customer Satisfaction Survey will include retentions for the datasets/raw data, background documentation, and summary/final reports.

Reference:

NIST 800-53, *Recommended Security Controls for Federal Information Systems & Organizations* (Media Protection, Media Storage, System and Information Integrity)
NIST Special Publication 800-88
CSS BPA contract Section Secure Data Transfer (SDT) Requirement
CSS BPA contract IRSAP clause 1052.224-9000(c)

B.- Explain how long any PII data will be retained by the contractor if they are conducting the survey on behalf of the IRS. *The IRS Records Office can provide guidance on IRS requirements for record retention. All legal requirements that apply to IRS records (and non-records) must be followed by contractors.*

Cyber-security and NIST Standards for record retention requirements states that documents must be securely maintained for seven years prior to destruction or until the end of the contract term (Period Of Performance), whereas the participation of the contractor under the CSS BPA has been terminated. At that time, the contractor will return all files securely to the IRS or the data may be properly disposed of by using preapproved methods and appropriately witnessed and then submitting a form similar to or same as the Standard Form 1428, Inventory Disposal Schedule to designated IRS officials.

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12. Base on the information you have provided above, does the survey require a Privacy Act Notice to be provided to participants? *Office of Disclosure will help you determine the need for a Privacy Act Notice or see IRM 11.3.16 Disclosure of Official Information, Privacy Act Notification Programs (provide the Office of Privacy a copy of the Privacy Act Notice if one is required for this survey).*

Yes – created and approved the language below for our Mail Surveys:

“The primary purpose for requesting this information is to help the IRS improve its service to taxpayers. Our authority for requesting the information is 5 USC and 26 USC 7801. Providing information is voluntary. However, if you do not answer all or part of the survey questions, the IRS may lack information it could use to improve taxpayer service. The information you provide may be disclosed to an IRS contractor when authorized by law. The contractor is required to follow confidentiality protections required by the Privacy Act and /or Internal Revenue Code section 6103.”