

Survey Privacy Impact Assessment (PIA)

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).

SOI control number (if applicable)

SOI-499

Date

06/06/2016

Section I - Introduction

Full survey name, and acronym (if this is a reoccurring survey, show date)

Federal Tax Deposit Alert Focus Group Tax Forum locations & dates: Chicago (7/12/16 - 7/14/16); New Orleans (7/26/16 - 7/28/16); National Harbor, MD (8/23/16 - 8/25/16); Orlando (8/30/16 - 9/1/16) San Diego (9/13 - 9/15)

General business purpose of survey (provide a clear, concise description of the survey, why it's needed, the benefits to the mission of the service)

The Nationwide Tax Forums sponsored each year by the IRS offer a unique opportunity for CSO to solicit the opinions, experiences, and ideas of tax practitioners about important issues for taxpayers and for the IRS. The SBSE Commissioner approved two focus group topics for the 2016 IRS Nationwide Tax Forum that would benefit from tax practitioner input. One of the topics is, Federal Tax Deposit Alerts. Collection Operating Unit is requesting tax practitioner feedback about IRS methods used to address a change in business payroll tax deposits and to learn if the tax practitioners or their clients are aware of the Early Interaction Initiative. The initiative will seek to identify employers who appear to be falling behind on their deposit payments even before an employment tax return is filed. It's designed to help employers stay in compliance and avoid needless interest and penalty charges.

List all System of Records Notices (SORN) that apply. (SORN review required)

Treas/IRS 10.004--Stakeholder Relationship Management and Subject Files

Requested operational date

07/12/2016

Section II - About The Survey

1. Who will the survey be administered to

a. IRS employees, managers or executive service

Yes No

i. List all PII data used in the survey, or to select participants (PII data includes information that can be linked to an individual by using other information. Data does not have to be linked by the IRS to be PII data. Data in the contractor's custody that is never requested by the IRS may also be PII data. Read the web page at http://irweb.irs.gov/About/IRS/bu/pipds/pip/privacy/privacy_art/8352.aspx before answering this question)

b. Taxpayers

Yes No

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

c. Others

Tax practitioners will be asked if they have assisted clients with filing employment tax returns within the last year and if they are aware of the Early Interaction Initiative. Those who have will be invited to participate in a focus group. We will collect the names of those who agree to participate.

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

Tax practitioners will be asked if they have assisted clients with filing employment tax returns within the last year and if they are aware of the Early Interaction Initiative. Those who have will be invited to participate in a focus group.

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, describe the source of the information

The tax practitioner provides his/her name.

3. Is the survey voluntary Yes No

a. How is notice given that the survey is optional

Participation in the focus group is voluntary. The IRS will have a focus group table at the Tax Forum. Tax Practitioners who come to the table will be asked about employment tax filing and their knowledge of the Early Interaction Initiative and will be invited to participate in the focus group if they meet that criteria.

4. Is any Personally identifiable Information (PII)/data collected, disclosed or studied on employees, taxpayers, stakeholders or other individuals who choose not to participate Yes No

5. How will the survey be conducted

a. Electronically (*explain delivery method & if cookies are used*)

b. Phone (*explain procedure, and provide script*)

c. Mail (*explain method for choosing participants, and provide example of cover letter to the participants*)

d. Other

We secured a room at each of the five Tax Forum cities. One of the moderators will monitor the practitioners entering the room to ensure that they signed up for the focus group. We request that the participants only use their first name for their name plate, to introduce themselves, and during the focus group.

6. Who will conduct the survey? Please provide a copy of the contract

a. IRS conducted (*name the office that will conduct the survey*)

The two moderators will be from SB/SE Finance, Research and Strategy.

b. Contractor conducted

i. Has a Contracting Officer or a Contracting Officer's Representative (COR) verified that

1. All applicable FAR requirements are met to engage a contractor to perform the survey Yes No

2. That all required "non-disclosure" clauses are contained in the contract Yes No

3. 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 No

ii. If question 6b(i) contains any "no" answer, please explain

iii. 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

c. 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

A summary of the discussion will be provided to the clients. No names will be included.

d. 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

Individual comments may be included in what is provided to the client. Any individual comments that are included in the report will be without attribution to the attendee that provided the comment.

e. If any employee or taxpayer identifiers will be provided to the business owner, explain the business reason
No identifiers will be provided to the business owner.

7. How does the administration of the survey guarantee that the PII data regarding employees or taxpayers will not be 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, 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
No data is being shipped outside of IRS

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
The practitioners names will be collected during the recruitment process if they agree to participate in the focus group. The names are secured by one of the moderators and once we have invited 20 practitioners, no more names will be collected. The list is used to tally the burden estimates for OMB. During and after the focus groups, the information (paper or electronic) will be stored on the SB/SE FR&S computer system located in a secured area and only those researchers participating in the project will have access to the information.

9. Are any external resources used to create the database of participants Yes No

10. Are the survey results disclosed with any other Federal or State government offices Yes No

If yes, explain

11. Survey Records - Retention and Disposal (*Records Retention review required*)

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

This is not a survey. These are SB/SE focus group sessions. The information (paper and electronic) SB/SE FR&S obtains from the focus groups will be used only for this research project. A request for records disposition authority for this focus group will be coordinated with the IRS Records Office, either in conjunction with other similar internal/external agency focus groups, or in the context of a new item for SB/SE. SB/SE has proposed a three-year retention for the records. SB/SE FR&S will follow IRM 1.7 (Research and Analysis for Tax Administration) and applicable federal guidelines, including the Federal Information Security Management Act of 2002 (FISMA). The information will be stored on the SB/SE FR&S computer system located in a secured area and only those researchers participating in the project will have access to the information. The names collected for participating in the focus groups are covered by Treasury/IRS SORN 10.004 - Stakeholder Relationship Management and Subject Files.

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 records retention. All legal requirements that apply to IRS records (*and non-records*) must be followed by contractors)

N/A

12. Based 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*)

No