

Date of Approval: 05/21/2024
Questionnaire Number: 1130

Basic Information/Executive Summary

What is the name of your project (system, database, pilot, product, survey, social media site, etc.)?

2024-02 IRS.gov First Time Filer Journey Usability Test Round 2

Business Unit

Office of Online Services

Preparer

For Official Use Only

Subject Matter Expert

For Official Use Only

Program Manager

For Official Use Only

Designated Executive Representative

For Official Use Only

Executive Sponsor

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Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.

This project aims to complete usability testing of IRS.gov with up to 9 First-Time Filers. The goal of this project is to understand how First-Time Filers complete common tasks associated with filing taxes on the IRS.gov website following the January 18, 2024, content and architecture update. This project will compare the current site against the results found in the previous round of testing under Privacy and Civil Liberties Impact Assessment (PCLIA) Survey 8502. This project will be a completely new study and will not replace the prior PCLIA. The study will be part of an effort to fulfill the Inflation Reduction Act's (IRA) requirement to transform IRS.gov informed by "taxpayer opinions, expectations, and level of trust." This study is a series of Usability Tests with people that have recently filed taxes for the first time to help the IRS understand common issues ("pain points") that tax filers have the first time they file. The study will provide deep insights about taxpayers' behavior, needs, and barriers that IRS will use alongside qualitative and quantitative data from other studies to iteratively design a more intuitive interaction with IRS.gov. The Usability Test will focus on First-

Time Filers' pieces of the experience and involve a small number of participants with different characteristics, so we gain insights into what is and isn't working well and make iterative changes to IRS.gov.

Personally Identifiable Information (PII)

Will this project use, collect, receive, display, store, maintain, or disseminate any type of Sensitive but Unclassified (SBU), Personally Identifiable Information (PII), or Federal Tax Information (FTI)?

Yes

Please explain in detail how this project uses sensitive data from inception to destruction (data lifecycle).

This project will utilize sensitive data only for recruiting purposes. Participants will be recruited by a third party, "FieldGoals," who will use Personally Identifiable Information (PII) to select and schedule participants for the usability session. Once the session has taken place, whether completely or not, FieldGoals will provide incentive amounts to participants using their contact information, namely name and email address. After the study is complete, FieldGoals will no longer maintain any of the Sensitive but Unclassified (SBU) or PII data and will delete any SBU/PII data within 90 days of the completion of the project.

Please select all types of Sensitive but Unclassified data (SBU)/Personally Identifiable Information (PII)/Federal Tax Information (FTI) that this project uses.

Address

Email Address

Employment Information

Federal Tax Information (FTI)

Geographical Indicators

Internet Protocol Address (IP Address)

Name

Other

Personal Characteristics

Telephone Numbers

Please explain the other type(s) of PII that this project uses.

Filing status, gender, age, race/ethnicity, employment status, income, use of assistive technology

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

Product Information (Questions)

1.1 Is this survey a result of the Inflation Reduction Act (IRA)?

Yes

1.12 What is the IRA Initiative Number?

IRA 1.4.6

1.13 What is your research method(s) used (i.e., survey, telephone interview, focus group, etc.)?

Survey

1.14 Is this a new survey, telephone interview, focus group, or usability testing?
Throughout the rest of this questionnaire, we will use the term "survey" to include all of these.

Yes. This is a completely new survey even though it mirrors a previous study. Its results will be compared against those of the prior study. This survey will be testing a different version of the website after changes.

1.15 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this survey?

No

1.16 Enter the full name of the most recent PCLIA.

Not Applicable

1.17 Enter the PCLIA number of the most recent PCLIA.

Not Applicable

1.18 What are the reasons for the change?

Not Applicable

1.19 Which Business Unit (BU) is requesting this survey?

Office of Online Services

1.21 Who will the survey be administered to?

External Survey (Taxpayers or Others)

1.22 Will this survey be administered for one year with multiple events (1-year expiration)?

No

1.22 What is the start date?

May 20, 2024

1.22 Will the survey be administered annually (3-year expiration)?

No

1.22 Is this a reoccurring survey?

No

1.23 What is the end date?

July 31, 2024

2.11 Will the survey capture any type of PII or is PII (names, addresses, email addresses, etc.) used to select participants?

Yes

2.12 If any PII data is collected, disclosed, or studied on individuals who choose not to participate, please describe the data.

First and last name, email address, phone number, and tax filing information are collected by the vendor solely for recruitment. Regardless of participation status, no PII collected by the vendor will be transferred to IRS.

2.13 List any linkable data that the survey uses, collects, receives, displays, stores, maintains, or disseminates (gender, ethnicity, parts of address, tax filing information, etc.) or uses to select participants?

The following data will be used to select participants for the study by the 3rd party recruitment vendor.

- Full Name (First, Last)
- Mailing Address
- Phone Number
- Email address
- Internet Protocol Address (IP Address)
- Tax filing status
- Geographic location
- Gender
- Age
- Race/ethnicity
- Employment
- Income
- Use of assistive technology

2.14 Explain how the participants are selected. Include a detailed description. Please provide your research plan as supporting documentation.

To stay within the bounds of Office of Management and Budget / Paperwork Reduction Act requirements for collecting information and to ensure sufficient data to make meaningful conclusions, we will be conducting usability tests with

up to 9 participants. FieldGoals will recruit participants for this usability test using their internal database of volunteer participants. They will send an email to potential participants asking to take an online screener to determine their eligibility. The participants have self-registered with FieldGoals to conduct their surveys. The participants have voluntarily accessed the vendor's website to self-register and in doing so have volunteered to be contacted by phone or email to be part of future market research studies. The FieldGoals maintains a database for these potential participants. As part of the Fors Marsh contract they will contact the third-party vendor, who will then use the potential participant listing to contact possible participants by email. Within the email they are notified of an upcoming survey event, the dates and times are shared with the potential participants. The participants are asked to indicate if they can participate in a screener survey (also referred to as a qualifying questionnaire). The selection for this study is based on certain criteria, the participants responses to a screener questionnaire and their availability to participate. The recruitment vendor will maintain the participant's privacy by keeping their data in a secure database stored in an encrypted format on their private server. Upon study completion, any recruitment data will be destroyed within 1 year.

2.15 How are the participants notified (letter, postcard, email, etc.) of the survey, and if the survey is voluntary/optional, how is notice given? If it is not voluntary, please explain why it is mandatory.

A "call for participants" email will be sent by the third-party recruitment vendor (previously noted in source of PII) to individuals who have indicated their desire to participate in market research studies. Interested participants will be asked to complete a screener questionnaire via email and/or by phone by third party vendor. The remote or telephone interviews will be scheduled over email or by phone by third party vendor. Those interested will be asked to complete a screener questionnaire via email or phone by the third-party recruitment vendor (previously noted in source of PII. Before a usability session, participants will be sent a privacy act statement covering their rights as a participant for review. At the beginning of each session, the study's moderator will go over the participants' rights aloud to each participant. Participants will be told that sessions are voluntary, and they can refuse to continue with the session - no action will be taken against them. Participant data will be de-identified and access to these files will be limited to the third-party vendor's project staff only. Moderators of the sessions will not be able to identify participants thus no adverse actions can be taken against participants.

3.11 What tool(s) is/are used to conduct the survey? Please indicate if the anonymous feature has been set for the survey, if applicable.

Microsoft Teams will be used to conduct the sessions. There will be a unique meeting URL generated for the Teams sessions. Participants will not use their names to join the sessions.

3.12 Will the survey be audio-recorded or video-recorded?

No

4.11 Does this survey retrieve information by any personal identifier for an individual who is a U.S. citizen, or an alien lawfully admitted for permanent residence? If the answer is Yes, you must have at least one SORN name and number selected in the SORNs section.

Yes

4.12 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 themselves. Do survey participants provide information about themselves?

Yes

4.13 Please provide the Privacy Act Statement.

The authority requesting this information is 5 USC 301. The primary purpose of asking for the information is to determine steps the IRS can take to improve our services to you. The information may be disclosed as authorized by the routine uses published in the following Privacy Act System of Records: (1) IRS 00.001 Correspondence Files and Correspondence Control Files and (2) IRS 10.004 Stakeholder Relationship Management and Subject Files.

4.14 Does the IRS administer (conduct) the survey?

Yes

4.15 Provide the name of the IRS office administering the survey.

Office of Online Services

4.18 Does the IRS perform analysis of the survey results?

Yes

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

Office of Online Services

4.25 How is the survey PII protected and stored when it is housed at a contractor site on contractor computers? Provide a detailed explanation of the physical and electronic security and protection of the data before, during and after the survey.

Survey PII will be secured on a password-protected, shared drive with limited access by the original recruitment vendor, FieldGoals. Our vendor, Fors Marsh, will not receive any PII, only session links and aggregated participant data to schedule survey sessions. All survey PII will be deleted by FieldGoals within 1 year.

4.26 Has a Contracting Officer or Contracting Officer's Representative (COR) verified the contract included privacy and security clauses for data protection and that all contractors have signed non-disclosure agreements which are on file with the COR?

Yes, a Contracting Officer, or Contracting Officer's Representative (COR) has verified that the contract included privacy and security clauses for data protection and contractors have signed relevant non-disclosure agreements.

4.27 Identify the roles and their access level to the PII data.

Research Lead - Read Only access to anonymized, synthetic data in a spreadsheet.

UX Researcher - Read Only access to anonymized, synthetic data in a spreadsheet.

Project Manager - Read Only access to anonymized, synthetic data in a spreadsheet.

4.275 Identify the roles and their access level to the PII data and indicate whether their background investigation is complete or not.

FieldGoals: Recruitment Vendor

FieldGoals Access Level: Read / Write

FieldGoals contractor background investigation is complete.

Fors Marsh Role: Recruitment Manager

Fors Marsh Access Level: Read Only

Fors Marsh contractor background investigation is complete.

4.28 Explain the precautions taken to ensure the survey results will not be used for any other purpose not listed in the Detailed Business Purpose and Need section and to ensure that employees or taxpayers who participate in the survey cannot be identified or re-identified under any circumstances and no adverse actions taken.

FieldGoals recruiting department has a privacy policy that precludes sharing PII with clients, including the IRS, and has implemented a procedural firewall that prevents IRS Federal employees and the Fors Marsh client team supporting them from accessing the PII. Fors Marsh may have access to participant provided data for the purposes of reporting. The protocol for handling research study data, which does not ask for any PII, is that all data will be de-identified and aggregated before delivery in a report format to IRS. During analysis and reporting, participants will be identified only by participant ID numbers that are not associated with PII. Participant ID codes will never be linked with the participants' identities. The files will be created using IRS-approved Microsoft Excel and Word, password-protected and housed on IRS's SharePoint in a folder restricted to the research team. No other project members will be able to access or view these files that have any identifiable information removed. Prior to a usability session, participants will be sent a privacy act statement which covers their rights as a participant for their review. At the beginning of each session, the study's moderator will go over the participants rights aloud to each participant. Participants will be informed that they can refuse to continue with the session at any point and no action will be taken against them. Participant data will be de-

identified and access to these files will be limited to the third-party vendor's project staff only. Moderators of the sessions will not be able to identify participants thus no adverse actions can be taken against participants.

4.29 Does the administrator of the survey have access to information identifying participants?

No

5.11 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.

All data will be de-identified and aggregated before delivery in a report format to IRS. Raw data, which should not include any PII, will be stored for archival purposes in an encrypted file within Fors Marsh server. The third-party vendor's recruiting department has a privacy policy that precludes sharing PII with clients, including the IRS, and has implemented a procedural firewall that prevents IRS Federal employees and the Fors Marsh client team supporting them from accessing the PII. In addition, the PII records for participants who have opted into their participant database are presently retained for up to one year and then deleted. Participants can unsubscribe from the database at any time. If requested to be removed from the database, the third-party vendors will delete all their registration information from the database at that point. The PII from people that they recruit for U.S. Internal Revenue Service projects by other means (e.g., personal contacts, social media, contacts with community or professional organizations) which occurs on a one-time basis for a particular study, are deleted within a year. All participant information the vendor provides to OLS is aggregated and any identifiable information is removed. The vendor will provide a summary of aggregated and de-identified data from the recruitment screener to make sure there is an equitable representation in the participant pool. The summary will not include PII and will show the number of participants associated with a group of characteristics, i.e., the total number of participants by gender (for example, 2 men, 2 women, etc.). 3) For administration and analysis of the study, members of OLS will moderate the sessions and take notes to use during analysis. Participants will be identified only by participant ID numbers, which again, is not associated with PII. Participant ID codes will never be linked with the participants' identities. No other project members will access or view these files that have any identifiable information removed. The files will be destroyed within one year in accordance with the IRS destruction timeline. The deliverable will be a report that highlights aggregated and de-identified user findings, insights and recommendations.

5.12 If the survey maintains records describing how an individual exercises their rights guaranteed by the First Amendment, explain the First Amendment information being collected and how it is used.

No

5.13 Does the individual about whom the information was collected or maintained expressly authorize its collection/maintenance?

No

5.14 If the First Amendment information will be used as the basis to make any adverse determination about an individual's rights, benefits, and/or privileges, explain the determination process. Consult with IRS General Legal Services to complete this section.

No

Interfaces

Interface Type

IRS or Treasury Contractor

Agency Name

Fors Marsh

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Secure email/Zixmail

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 00.001 - Correspondence Files and Correspondence Control Files

Describe the IRS use and relevance of this SORN.

To track correspondence including responses from voluntary surveys.

SORN Number & Name

IRS 10.004 - Stakeholder Relationship Management and Subject Files

Describe the IRS use and relevance of this SORN.

To track stakeholder relationships and inform individuals about tax administration.

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

Public Service Operations Records

What is the GRS/RCS Item Number?

GRS 6.5, Item 010

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item.

The survey will be managed using GRS 6.5, Item 010 Public Service Operations Records, temporary. Destroy 1 year after resolved or when no longer needed for business use, whichever is appropriate. Any additional records developed from the study maintained by the IRS will be scheduled as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer. IRM 1.15.1, Records and Information Management, The Records, and Information Management Program.

What is the disposition schedule?

The data records from any given study are redacted and given a numeric code with an assigned participant number that is specific to that study. Only the administrator of the Survey has access to the raw data of the study and is retained for 1 year after resolved or when no longer needed for business use. The reason for maintaining the data for 1 year is in case if any questions or clarification needed should arise about the data that would require further contact with a given participant. If clients should request this information from the third-party vendor, then the third-party vendor will delete all PII about the participant. The third-party vendor would retain the redacted data to preserve the integrity of the data records from that study along with all PII. All PII elements will be deleted from this key.